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Salary Table No. 74

Executive Branch of the Government

United States
Office of
Personnel
Management

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OFFICE OF PERSONNEL MANAGEMENT
WASHINGTON, DC 20415
GENERAL SCHEDULE SALARY TABLE NO. 74

1. This salary table is published for the information and guidance of those officers and employees of the Government concerned with the preparation, certification, and payment of civilian payrolls and pay vouchers covering employees paid under the General Schedule and the Senior Executive Service.

2. On January 6, 1989, the President signed Executive Order 12663, adjusting certain rates of pay and allowances. Included in this order were new rates of basic pay for the General Schedule, with a salary ceiling of $75,500, and new rates for the Senior Executive Service.

Barry E. Shapiro
Deputy Assistant Director
for Pay Programs
Personnel Systems and
Oversight Group

OFFICE OF PERSONNEL MANAGEMENT
GENERAL SCHEDULE
SALARY TABLE NO. 74

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OFFICE OF PERSONNEL MANAGEMENT
SALARY TABLE NO. 74

AUTHORITY

Salary Table No. 74 shows the General Schedule rates resulting from Executive Order 12663, January 6, 1989. These rates were effective the first day of the first pay period beginning on or after January 1, 1989. The table also reflects the Senior Executive Service rates that were effective on the first day of the first pay period beginning on or after January 1, 1989, and appropriate Federal income tax, Civil Service Retirement System (CSRS), Federal Employees Retirement System (FERS), FICA, and Medicare deductions. (While the table contains basic deductions for the Federal Employees Retirement System and a brief narrative on the savings portion of the plan, due to space considerations it does not contain deduction amounts for the thrift plan. The employee deduction is optional and depends on the percentage of salary elected by each employee.)

DESCRIPTION OF TABLE

Salaries for each grade and step are arranged from the lowest to the highest rate. Next to these annual salaries, the table shows hourly rates for the following: basic pay, overtime, night differential, and Sunday work. FICA and Medicare deductions are shown for each of these categories. Hourly and biweekly CSRS and FERS deductions also are included. Other biweekly rates or deductions shown are: gross salary, FICA, Medicare, group life insurance, and Federal income tax.

METHOD OF COMPUTING RATES

1. Basic Rates of Pay

The rates shown in this table have been computed under section 5504 of title 5, United States Code, as follows:

a. The annual rate has been divided by 2,087 to derive an hourly rate of basic pay.

b. The hourly rate of basic pay has been multiplied by 80 to derive a biweekly rate of basic pay.

c. If a daily rate is required, it may be derived by multiplying the hourly rate of basic pay by the number of daily hours of work.

2. Hourly Rates

a. Basic Pay

The hourly rates of basic pay are determined by dividing the annual rates by 2,087, with the result adjusted to the nearest cent, counting one-half cent and over as a whole cent. The hourly rate of basic pay may be multiplied by any number of hours to arrive at the gross basic pay for those hours.

b. Overtime

The hourly rate of basic pay has been multiplied by one and one-half, with the result adjusted to the next higher cent to arrive at the hourly overtime rate. The overtime rate may not exceed one and one-half times the hourly rate of basic pay for GS-10, step 1 (or $18.87). Where the basic annual rate exceeds the basic annual rate for GS-10, step 1, the overtime hourly rate of pay is $18.87, subject to the limitations on aggregate pay described on page 3.

Under the Fair Labor Standards Act, entitlement to overtime compensation is determined by calculating an "hourly regular rate." The "hourly regular rate" of pay for all nonexempt employees is determined by adding all includable payments for the week, and then dividing by the total hours of actual work. Federal Personnel Manual Letters 551-1, 551-5, 551-14, and 551-22 show how to determine entitlement and pay overtime under the Fair Labor Standards Act. The limitations on the annual rate (described above) and aggregate pay (described on page 3) do not apply to overtime pay under the Fair Labor Standards Act. (See 5 CFR 551.501(c).)

c. Night Differential

Additional pay of 10 percent of the hourly rate of basic pay is payable to employees for work performed between 6 p.m. and 6 a.m.--if the regularly scheduled tour of duty includes work during these hours. Thus, the hourly rate of basic pay has been multiplied by 10 percent, with the result adjusted to the nearest cent, counting one-half cent and over as a whole cent.

d. Sunday Work

Additional pay of 25 percent of the hourly rate of basic pay is payable to full-time employees for non-overtime work performed during a regularly scheduled daily tour of duty when any part of that daily tour of duty is on a Sunday. The additional pay is payable for the entire period of non-overtime service (not in excess of 8 hours) for each daily tour of duty that includes Sunday, regardless of the number of hours that actually occur on Sunday. Therefore, the hourly rate of basic pay has been multiplied by 25 percent, with the result adjusted to the nearest cent, counting one-half cent and over as a whole cent.

e. Holiday pay

Any employee who performs non-overtime work during a regularly scheduled daily tour of duty on a holiday designated by Federal law or Executive order will be paid holiday premium pay.

Holiday premium pay is equal to the hourly rate of basic pay for the number of hours worked on such holiday, not to exceed 8 hours.

For employees subject to FICA deductions, the amount to deduct from holiday premium pay is equal to the amount of the FICA deduction on basic pay for the same number of hours.

f. Limitations Applicable to Aggregate Pay

Except as explained below, the total additional pay (night differential pay, overtime pay, premium pay on an annual basis, and pay for Sunday and holiday work) for any pay period may not exceed the maximum payable rate for GS-15 (currently, $2,848.00 per biweekly pay period). No premium payments or compensatory time off may be granted to an employee whose rate of basic pay is greater than the maximum rate for GS-15.

Under 5 U.S.C. 5547, as amended by Public Law 100-523, October 24, 1988, the biweekly limitation on aggregate pay described above does not apply to premium pay for forest firefighters employed by the Department of Agriculture or the Department of the Interior who are assigned to, or in support of, work on forest wildfire emergencies. For these employees, an aggregate pay limitation of $74,303 (the annual rate for GS-15, step 10) for all pay periods in a calendar year applies instead.

g. Civil Service Retirement System (CSRS), Federal Employees Retirement System (FERS), Medicare, and FICA Deductions

The hourly rate of basic pay has been multiplied by 7 percent and the result carried to four decimal places to arrive at the CSRS deduction.

The hourly rate of basic pay has been multipied by 0.94 percent and the result carried to four decimal places to arrive at the FERS deduction.

The hourly rate of basic pay has been multiplied by 1.45 percent and the result carried to four decimal places to derive the Medicare deduction. Medicare deductions on pay for overtime, night differential, and Sunday work have been computed separately, in a similar manner.

The hourly rate of basic pay has been multiplied by 7.51 percent and the result carried to four decimal places to arrive at the FICA deduction. FICA deductions on pay for overtime, night differential, and Sunday work have been computed separately, in a similar manner.

3. Biweekly Rates

a. Civil Service Retirement System Deduction

Under the Civil Service Retirement System, 7 percent of basic salary is withheld as a deduction for retirement. Therefore, the biweekly gross salary has been multiplied by 7 percent and the result adjusted to the nearest cent, counting one-half cent and over as a whole cent.

Basic salary does not include bonuses, allowances, military pay, lump-sum payments for annual leave, premium pay (with the exception of premium pay under section 5545(c)(1) of title 5, United States Code, for standby duty and premium pay for law enforcement officers under section 5545(c)(2) of title 5, United States Code, for administratively uncontrollable overtime work), and any salary, pay, or compensation given in addition to the basic pay of the position as fixed by law or regulation. Section 8331 of title 5, United States Code, states that annual premium pay under section 5545(c)(1) or (2)--law enforcement only--is included in basic pay and is subject to retirement deductions. Appropriate increases in the deduction shown for retirement must be made for employees receiving standby premium pay and premium pay for administratively uncontrollable overtime work.

b. Federal Employees Retirement System (FERS)

On June 6, 1986, the President signed Public Law 99-335, creating the Federal Employees Retirement System (FERS). All employees hired after December 31, 1983, are covered by FERS, as well as those employees hired before December 31, 1983, who chose to transfer to FERS.

Under FERS, 0.94 percent of basic salary is withheld as a deduction for this retirement system. Therefore, the biweekly gross salary has been multiplied by 0.94 percent and the result adjusted to the nearest cent, counting one-half cent and over as a whole cent.

Basic salary does not include bonuses, allowances, military pay, lump-sum payments for annual leave, premium pay (with the exception of premium pay under section 5545(c)(1) of title 5, United States Code, for standby duty and premium pay for law enforcement officers under section 5545(c)(2) of title 5, United States Code, for administratively uncontrollable overtime work), and any salary, pay, or compensation given in addition to the basic pay of the position as fixed by law or regulation. Section 8331 of title 5, United States Code, states that annual premium pay under section 5545(c)(1) or (2)--law enforcement only--is included in basic pay and is subject to retirement deductions. Appropriate increases in the deduction shown for retirement must be made for employees receiving standby premium pay and premium pay for administratively uncontrollable overtime work.

c. Medicare Deduction

The Medicare deduction is based on 1.45 percent of the hourly rate of basic pay and is multiplied by the number of hours worked in the biweekly pay period for those employees covered by CSRS. The deduction applies to the first $48,000 of such employee's salary and will stop when the salary exceeds $48,000. It is important to note that employees covered by FERS and/or FICA are not to have the Medicare deduction withheld since it is included in the FICA deduction.

d. FICA Deduction

Generally, those employees covered by FERS and those Federal employees who are not covered under a civil service retirement system established by Federal law are covered by Social Security. Therefore, they are subject to the Federal Insurance Contributions Act (FICA) tax. This tax is 7.51 percent.

The biweekly rate has been multiplied by 7.51 percent and the result adjusted to the nearest cent, counting one-half cent and over as a whole cent, to derive the FICA deduction.

e. Federal Employee's Group Life Insurance Deduction

Basic life insurance coverage is equal to the actual rate of annual basic pay (rounded to the next $1,000) plus $2,000. Minimum coverage is $10,000; the maximum amount of coverage currently is $92,000. The deduction rate for basic coverage is 18.5 cents biweekly for each $1,000 of coverage. Any additional death benefit that might be provided for an individual under age 45 is provided without additional cost.

Standard optional insurance is available to employees covered by basic life insurance and is offered in a standard amount of $10,000. The deductions depend on the insured's age and are provided in 5 CFR 871.401.

Additional optional insurance is available to employees covered by basic life insurance and is offered in amounts equal to one, two, three, four, or five times the insured's actual rate of annual basic pay (rounded to the next $1,000). The maximum amount to be used as the multiplier is $90,000 (the rate of basic pay for level II of the Executive Schedule, $89,500, rounded to the next $1,000). The deductions depend on the insured's age and are expressed as a cost per $1,000 of coverage, as provided in 5 CFR 872.401.

Family Optional insurance is available to employees covered by basic life insurance and provides $5,000 in coverage for the insured's spouse and $2,500 for each eligible child. The deductions depend on the insured's age, regardless of the number or ages of eligible family members, and are provided in 5 CFR 873.401.

4. Income Taxes

a. Federal Income Taxes

Circular E, Employer's Tax Guide, revised in January 1989 by the Internal Revenue Service, discusses the various methods of computing Federal income tax deductions. The deductions shown on pages 28 to 36 of this salary table are based on the percentage method (pages 20 and 22 of Circular E). The wage bracket tables (for biweekly payroll period only) also may be used to compute Federal income tax deductions and are included on pages 37 to 40.

b. State, Territorial, City, or District of Columbia Income Taxes

Section 5517 of title 5, United States Code, provides for withholding State or territorial income taxes from the pay of Federal employees. This section applies under the following conditions: (1) the State or territorial law either requires employers generally to withhold income taxes for employees who are residents of the State or territory or permits withholding if the employee voluntarily elects it; and (2) the Secretary of the Treasury and the proper official of the State or territory have established a withholding agreement.

Section 5520 of title 5, United States Code, provides for withholding city or county income or employment taxes under a city or county ordinance requiring employers to collect those taxes from employees when they work within the jurisdiction of the city or county or when they are residents of the taxing jurisdiction. An agreement first must be reached between the Secretary of the Treasury and the proper official of each city or county. Section 5516 of title 5, United States Code, provides for withholding of District of Columbia income taxes from the pay of employees of the United States who are residents of the District of Columbia, are subject to the tax, and whose regular place of employment is within the District of Columbia.

Under section 550.351 of Title 5, Code of Federal Regulations, when an employee has an obligation to pay State or local income or employment taxes, but the agency has no legal obligation to make withholdings, the agency must allow the employee to make an allotment for the payment of the taxes.

HOW TO USE THE TABLE

The biweekly amounts will be used in cases where regular biweekly salary payments are involved. For fractional pay periods for any cause, including separations, retirements, and leave without pay, pay will be computed for the number of hours of duty performed during the biweekly period.

Voluntary deductions should be made in accordance with applicable laws and regulations. In any case where the gross pay of an employee is not sufficient to permit all deductions to be made, deductions will be made in the following order: (1) civil service retirement and Medicare, FERS (basic and FICA), or FICA for those employees not covered by a Federal retirement system; (2) Federal income taxes; (3) health benefits; (4) basic life insurance; (5) indebtedness to the United States; (6) State income taxes; (7) city income or employment taxes; (8) garnishment for alimony and child support payments; (9) court ordered bankruptcy payments under chapter 13; (10) optional life insurance--additional first, standard second, and family third; and (12) other voluntary deductions, starting with the thrift savings deduction for any employee (FERS or not) contributing to the thrift plan, and then allotments and assignments, which shall be made in the order determined by the paying agency. (The order of precedence provided in this table is provided as a service to users. The authority for determining the order of precedence lies with the General Accounting Office, which is in the process of revising its Policy and Procedures Manual for Guidance of Federal Agencies. Please consult the GAO manual for up-to-date information concerning the order of precedence shown above.)

This table also may be used for the computation and payment of severance pay. Severance pay is paid at the same basic rate and interval as the employee was paid immediately prior to separation or at an average rate provided in 5 CFR 550.704(a)(3), until the employee's severance pay fund is exhausted or until he or she is reemployed by the Federal Government. No deductions will be made other than withholdings for Federal, State, city and county income tax purposes, Medicare, and for FICA when an employee was subject to FICA at the time of separation. Final payment of severance pay will be that portion of periodic pay remaining in the employee's severance pay fund. In computing severance pay, tax deductions shown on the schedules must be properly adjusted to provide for inclusion in the basic salary rate of premium pay for standby duty under section 5545(c)(1) of title 5, United States Code, and 5 CFR 550.704(a)(3).

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	HOURLY RATES													
		Basic	Over-Time	Night Diff.	Sunday Work	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Deduction				7.51% FICA Deduction			
								Basic	Over-time	Night Diff.	Sunday Work	Basic	Over-time	Night Diff.	Sunday Work
1- 1	10213	4.89	7.34	.49	1.22	.3423	.0460	.0709	.1064	.0071	.0177	.3672	.5512	.0368	.0916
1- 2	10555	5.06	7.59	.51	1.27	.3542	.0476	.0734	.1101	.0074	.0184	.3800	.5700	.0383	.0954
1- 3	10894	5.22	7.83	.52	1.31	.3654	.0491	.0757	.1135	.0075	.0190	.3920	.5880	.0391	.0984
1- 4	11233	5.38	8.07	.54	1.35	.3766	.0506	.0780	.1170	.0078	.0196	.4040	.6061	.0406	.1014
2- 1	11484	5.50	8.25	.55	1.38	.3850	.0517	.0798	.1196	.0080	.0200	.4131	.6196	.0413	.1036
1- 5	11573	5.55	8.33	.56	1.39	.3885	.0522	.0805	.1208	.0081	.0202	.4168	.6256	.0421	.1044
2- 2	11757	5.63	8.45	.56	1.41	.3941	.0529	.0816	.1225	.0081	.0204	.4228	.6346	.0421	.1059
1- 6	11773	5.64	8.46	.56	1.41	.3948	.0530	.0818	.1227	.0081	.0204	.4236	.6353	.0421	.1059
1- 7	12108	5.80	8.70	.58	1.45	.4060	.0545	.0841	.1262	.0084	.0210	.4356	.6534	.0436	.1089
2- 3	12137	5.82	8.73	.58	1.46	.4074	.0547	.0844	.1266	.0084	.0212	.4371	.6556	.0436	.1096
1- 8	12445	5.96	8.94	.60	1.49	.4172	.0560	.0864	.1296	.0087	.0216	.4476	.6714	.0451	.1119
1- 9	12461	5.97	8.96	.60	1.49	.4179	.0561	.0866	.1299	.0087	.0216	.4483	.6729	.0451	.1119
2- 4	12461	5.97	8.96	.60	1.49	.4179	.0561	.0866	.1299	.0087	.0216	.4483	.6729	.0451	.1119
3- 1	12531	6.00	9.00	.60	1.50	.4200	.0564	.0870	.1305	.0087	.0218	.4506	.6759	.0451	.1127
2- 5	12601	6.04	9.06	.60	1.51	.4228	.0568	.0876	.1314	.0087	.0219	.4536	.6804	.0451	.1134
1-10	12780	6.12	9.18	.61	1.53	.4284	.0575	.0887	.1331	.0088	.0222	.4596	.6894	.0458	.1149
3- 2	12949	6.20	9.30	.62	1.55	.4340	.0583	.0899	.1349	.0090	.0225	.4656	.6984	.0466	.1164
2- 6	12972	6.22	9.33	.62	1.56	.4354	.0585	.0902	.1353	.0090	.0226	.4671	.7007	.0466	.1172
2- 7	13343	6.39	9.59	.64	1.60	.4473	.0601	.0927	.1391	.0093	.0232	.4799	.7202	.0481	.1202
3- 3	13367	6.40	9.60	.64	1.60	.4480	.0602	.0928	.1392	.0093	.0232	.4806	.7210	.0481	.1202
2- 8	13714	6.57	9.86	.66	1.64	.4599	.0618	.0953	.1430	.0096	.0238	.4934	.7405	.0496	.1232

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	BIWEEKLY RATES					
		Gross Salary	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Ded.	7.51% FICA Ded.	Group Life Insurance
1- 1	10213	391.20	27.38	3.68	5.67	29.38	2.41
1- 2	10555	404.80	28.34	3.81	5.87	30.40	2.41
1- 3	10894	417.60	29.23	3.93	6.06	31.36	2.41
1- 4	11233	430.40	30.13	4.05	6.24	32.32	2.59
2- 1	11484	440.00	30.80	4.14	6.38	33.04	2.59
1- 5	11573	444.00	31.08	4.17	6.44	33.34	2.59
2- 2	11757	450.40	31.53	4.23	6.53	33.83	2.59
1- 6	11773	451.20	31.58	4.24	6.54	33.89	2.59
1- 7	12108	464.00	32.48	4.36	6.73	34.85	2.78
2- 3	12137	465.60	32.59	4.38	6.75	34.97	2.78
1- 8	12445	476.80	33.38	4.48	6.91	35.81	2.78
1- 9	12461	477.60	33.43	4.49	6.93	35.87	2.78
2- 4	12461	477.60	33.43	4.49	6.93	35.87	2.78
3- 1	12531	480.00	33.60	4.51	6.96	36.05	2.78
2- 5	12601	483.20	33.82	4.54	7.01	36.29	2.78
1-10	12780	489.60	34.27	4.60	7.10	36.77	2.78
3- 2	12949	496.00	34.72	4.66	7.19	37.25	2.78
2- 6	12972	497.60	34.83	4.68	7.22	37.37	2.78
2- 7	13343	511.20	35.78	4.81	7.41	38.39	2.96
3- 3	13367	512.00	35.84	4.81	7.42	38.45	2.96
2- 8	13714	525.60	36.79	4.94	7.62	39.47	2.96

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	HOURLY RATES													
		Basic	Over-Time	Night Diff.	Sunday Work	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Deduction				7.51% FICA Deduction			
								Basic	Over-time	Night Diff.	Sunday Work	Basic	Over-time	Night Diff.	Sunday Work
3- 4	13785	6.61	9.92	.66	1.65	.4627	.0621	.0958	.1438	.0096	.0239	.4964	.7450	.0496	.1239
4- 1	14067	6.74	10.11	.67	1.69	.4718	.0634	.0977	.1466	.0097	.0245	.5062	.7593	.0503	.1269
2- 9	14085	6.75	10.13	.68	1.69	.4725	.0635	.0979	.1469	.0099	.0245	.5069	.7608	.0511	.1269
3- 5	14203	6.81	10.22	.68	1.70	.4767	.0640	.0987	.1482	.0099	.0247	.5114	.7675	.0511	.1277
2-10	14456	6.93	10.40	.69	1.73	.4851	.0651	.1005	.1508	.0100	.0251	.5204	.7810	.0518	.1299
4- 2	14536	6.97	10.46	.70	1.74	.4879	.0655	.1011	.1517	.0102	.0252	.5234	.7855	.0526	.1307
3- 6	14621	7.01	10.52	.70	1.75	.4907	.0659	.1016	.1525	.0102	.0254	.5265	.7901	.0526	.1314
4- 3	15005	7.19	10.79	.72	1.80	.5033	.0676	.1043	.1565	.0104	.0261	.5400	.8103	.0541	.1352
3- 7	15039	7.21	10.82	.72	1.80	.5047	.0678	.1045	.1569	.0104	.0261	.5415	.8126	.0541	.1352
3- 8	15457	7.41	11.12	.74	1.85	.5187	.0697	.1074	.1612	.0107	.0268	.5565	.8351	.0556	.1389
4- 4	15474	7.41	11.12	.74	1.85	.5187	.0697	.1074	.1612	.0107	.0268	.5565	.8351	.0556	.1389
5- 1	15738	7.54	11.31	.75	1.89	.5278	.0709	.1093	.1640	.0109	.0274	.5663	.8494	.0563	.1419
3- 9	15875	7.61	11.42	.76	1.90	.5327	.0715	.1103	.1656	.0110	.0276	.5715	.8576	.0571	.1427
4- 5	15943	7.64	11.46	.76	1.91	.5348	.0718	.1108	.1662	.0110	.0277	.5738	.8606	.0571	.1434
5- 2	16263	7.79	11.69	.78	1.95	.5453	.0732	.1130	.1695	.0113	.0283	.5850	.8779	.0586	.1464
3-10	16293	7.81	11.72	.78	1.95	.5467	.0734	.1132	.1699	.0113	.0283	.5865	.8802	.0586	.1464
4- 6	16412	7.86	11.79	.79	1.97	.5502	.0739	.1140	.1710	.0115	.0286	.5903	.8854	.0593	.1479
5- 3	16788	8.04	12.06	.80	2.01	.5628	.0756	.1166	.1749	.0116	.0291	.6038	.9057	.0601	.1510
4- 7	16881	8.09	12.14	.81	2.02	.5663	.0760	.1173	.1760	.0117	.0293	.6076	.9117	.0608	.1517
5- 4	17313	8.30	12.45	.83	2.08	.5810	.0780	.1204	.1805	.0120	.0302	.6233	.9350	.0623	.1562
4- 8	17350	8.31	12.47	.83	2.08	.5817	.0781	.1205	.1808	.0120	.0302	.6241	.9365	.0623	.1562

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	BIWEEKLY RATES					
		Gross Salary	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Ded.	7.51% FICA Ded.	Group Life Insurance
3- 4	13785	528.80	37.02	4.97	7.67	39.71	2.96
4- 1	14067	539.20	37.74	5.07	7.82	40.49	3.15
2- 9	14085	540.00	37.80	5.08	7.83	40.55	3.15
3- 5	14203	544.80	38.14	5.12	7.90	40.91	3.15
2-10	14456	554.40	38.81	5.21	8.04	41.64	3.15
4- 2	14536	557.60	39.03	5.24	8.09	41.88	3.15
3- 6	14621	560.80	39.26	5.27	8.13	42.12	3.15
4- 3	15005	575.20	40.26	5.41	8.34	43.20	3.33
3- 7	15039	576.80	40.38	5.42	8.36	43.32	3.33
3- 8	15457	592.80	41.50	5.57	8.60	44.52	3.33
4- 4	15474	592.80	41.50	5.57	8.60	44.52	3.33
5- 1	15738	603.20	42.22	5.67	8.75	45.30	3.33
3- 9	15875	608.80	42.62	5.72	8.83	45.72	3.33
4- 5	15943	611.20	42.78	5.75	8.86	45.90	3.33
5- 2	16263	623.20	43.62	5.86	9.04	46.80	3.52
3-10	16293	624.80	43.74	5.87	9.06	46.92	3.52
4- 6	16412	629.80	44.02	5.91	9.12	47.22	3.52
5- 3	16788	643.20	45.02	6.05	9.33	48.30	3.52
4- 7	16881	647.20	45.30	6.08	9.38	48.60	3.52
5- 4	17313	664.00	46.48	6.24	9.63	49.87	3.70
4- 8	17350	664.80	46.54	6.25	9.64	49.93	3.70

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	HOURLY RATES													
		Basic	Over-Time	Night Diff.	Sunday Work	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Deduction				7.51% FICA Deduction			
								Basic	Over-time	Night Diff.	Sunday Work	Basic	Over-time	Night Diff.	Sunday Work
6- 1	17542	8.41	12.62	.84	2.10	.5887	.0791	.1219	.1830	.0122	.0305	.6316	.9478	.0631	.1577
4- 9	17819	8.54	12.81	.85	2.14	.5978	.0803	.1238	.1857	.0123	.0310	.6414	.9620	.0638	.1607
5- 5	17838	8.55	12.83	.86	2.14	.5985	.0804	.1240	.1860	.0125	.0310	.6421	.9635	.0646	.1607
6- 2	18127	8.69	13.04	.87	2.17	.6083	.0817	.1260	.1891	.0126	.0315	.6526	.9793	.0653	.1630
4-10	18288	8.76	13.14	.88	2.19	.6132	.0823	.1270	.1905	.0128	.0318	.6579	.9868	.0661	.1645
5- 6	18363	8.80	13.20	.88	2.20	.6160	.0827	.1276	.1914	.0128	.0319	.6609	.9913	.0661	.1652
6- 3	18712	8.97	13.46	.90	2.24	.6279	.0843	.1301	.1952	.0131	.0325	.6736	1.0108	.0676	.1682
5- 7	18888	9.05	13.58	.91	2.26	.6335	.0851	.1312	.1969	.0132	.0328	.6797	1.0199	.0683	.1697
6- 4	19297	9.25	13.88	.93	2.31	.6475	.0870	.1341	.2013	.0135	.0335	.6947	1.0424	.0698	.1735
5- 8	19413	9.30	13.95	.93	2.33	.6510	.0874	.1349	.2023	.0135	.0338	.6994	1.0476	.0698	.1750
7- 1	19493	9.34	14.01	.93	2.34	.6538	.0878	.1354	.2031	.0135	.0339	.7014	1.0522	.0698	.1757
6- 5	19882	9.53	14.30	.95	2.38	.6671	.0896	.1382	.2074	.0138	.0345	.7157	1.0739	.0713	.1787
5- 9	19938	9.55	14.33	.96	2.39	.6685	.0898	.1385	.2078	.0139	.0347	.7172	1.0762	.0721	.1795
7- 2	20143	9.65	14.48	.97	2.41	.6755	.0907	.1399	.2100	.0141	.0349	.7247	1.0874	.0728	.1810
5-10	20463	9.80	14.70	.98	2.45	.6860	.0921	.1421	.2132	.0142	.0355	.7360	1.1040	.0736	.1840
6- 6	20467	9.81	14.72	.98	2.45	.6867	.0922	.1422	.2134	.0142	.0355	.7367	1.1055	.0736	.1840
7- 3	20793	9.96	14.94	1.00	2.49	.6972	.0936	.1444	.2166	.0145	.0361	.7480	1.1220	.0751	.1870
6- 7	21052	10.09	15.14	1.01	2.52	.7063	.0948	.1463	.2195	.0146	.0365	.7578	1.1370	.0759	.1893
7- 4	21443	10.27	15.41	1.03	2.57	.7189	.0965	.1489	.2234	.0149	.0373	.7713	1.1573	.0774	.1930
8- 1	21590	10.34	15.51	1.03	2.59	.7238	.0972	.1499	.2249	.0149	.0376	.7765	1.1648	.0774	.1945
6- 8	21637	10.37	15.56	1.04	2.59	.7259	.0975	.1504	.2256	.0151	.0376	.7788	1.1686	.0781	.1945

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	BIWEEKLY RATES					
		Gross Salary	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Ded.	7.51% FICA Ded.	Group Life Insurance
6- 1	17542	672.80	47.10	6.32	9.76	50.53	3.70
4- 9	17819	683.20	47.82	6.42	9.91	51.31	3.70
5- 5	17838	684.00	47.88	6.43	9.92	51.37	3.70
6- 2	18127	695.20	48.66	6.53	10.08	52.21	3.89
4-10	18288	700.80	49.06	6.59	10.16	52.63	3.89
5- 6	18363	704.00	49.28	6.62	10.21	52.87	3.89
6- 3	18712	717.60	50.23	6.75	10.41	53.89	3.89
5- 7	18898	724.00	50.68	6.81	10.50	54.37	3.89
6- 4	19297	740.00	51.80	6.96	10.73	55.57	4.07
5- 8	19413	744.00	52.08	6.99	10.79	55.87	4.07
7- 1	19493	747.20	52.30	7.02	10.83	56.11	4.07
6- 5	19882	762.40	53.37	7.17	11.05	57.26	4.07
5- 9	19938	764.00	53.48	7.18	11.08	57.38	4.07
7- 2	20143	772.00	54.04	7.26	11.19	57.99	4.26
5-10	20463	784.00	54.88	7.37	11.37	58.88	4.26
6- 6	20467	784.80	54.94	7.38	11.38	58.94	4.26
7- 3	20793	796.80	55.78	7.49	11.55	59.84	4.26
6- 7	21052	807.20	56.50	7.59	11.70	60.62	4.44
7- 4	21443	821.60	57.51	7.72	11.91	61.70	4.44
8- 1	21590	827.20	57.90	7.78	11.99	62.12	4.44
6- 8	21637	829.60	58.07	7.80	12.03	62.30	4.44

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CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	HOURLY RATES													
		Basic	Over-Time	Night Diff.	Sunday Work	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Deduction				7.51% FICA Deduction			
								Basic	Over-time	Night Diff.	Sunday Work	Basic	Over-time	Night Diff.	Sunday Work
7- 5	22093	10.59	15.89	1.06	2.65	.7413	.0995	.1536	.2304	.0154	.0384	.7953	1.1933	.0796	.1990
6- 9	22222	10.65	15.98	1.07	2.66	.7455	.1001	.1544	.2317	.0155	.0386	.7998	1.2001	.0804	.1998
8- 2	22310	10.69	16.04	1.07	2.67	.7483	.1005	.1550	.2326	.0155	.0387	.8028	1.2046	.0804	.2005
7- 6	22743	10.90	16.35	1.09	2.73	.7630	.1025	.1581	.2371	.0158	.0396	.8186	1.2279	.0819	.2050
6-10	22807	10.93	16.40	1.09	2.73	.7651	.1027	.1585	.2378	.0158	.0396	.8208	1.2316	.0819	.2050
8- 3	23030	11.03	16.55	1.10	2.76	.7721	.1037	.1599	.2400	.0160	.0400	.8284	1.2429	.0826	.2073
7- 7	23393	11.21	16.82	1.12	2.80	.7847	.1054	.1625	.2439	.0162	.0406	.8419	1.2632	.0841	.2103
8- 4	23750	11.38	17.07	1.14	2.85	.7966	.1070	.1650	.2475	.0165	.0413	.8546	1.2820	.0856	.2140
9- 1	23846	11.43	17.15	1.14	2.86	.8001	.1074	.1657	.2487	.0165	.0415	.8584	1.2880	.0856	.2148
7- 8	24043	11.52	17.28	1.15	2.88	.8064	.1083	.1670	.2506	.0167	.0418	.8652	1.2977	.0864	.2163
8- 5	24470	11.72	17.58	1.17	2.93	.8204	.1102	.1699	.2549	.0170	.0425	.8802	1.3203	.0879	.2200
9- 2	24641	11.81	17.72	1.18	2.95	.8267	.1110	.1712	.2569	.0171	.0428	.8869	1.3308	.0886	.2215
7- 9	24693	11.83	17.75	1.18	2.96	.8281	.1112	.1715	.2574	.0171	.0429	.8884	1.3330	.0886	.2223
8- 6	25190	12.07	18.11	1.21	3.02	.8449	.1135	.1750	.2626	.0175	.0438	.9065	1.3601	.0909	.2268
7-10	25343	12.14	18.21	1.21	3.04	.8498	.1141	.1760	.2640	.0175	.0441	.9117	1.3676	.0909	.2283
9- 3	25436	12.19	18.29	1.22	3.05	.8533	.1146	.1768	.2652	.0177	.0442	.9155	1.3736	.0916	.2291
8- 7	25910	12.41	18.62	1.24	3.10	.8687	.1167	.1799	.2700	.0180	.0450	.9320	1.3984	.0931	.2328
9- 4	26231	12.57	18.86	1.26	3.14	.8799	.1182	.1823	.2735	.0183	.0455	.9440	1.4164	.0946	.2358
10- 1	26261	12.58	18.87	1.26	3.15	.8806	.1183	.1824	.2736	.0183	.0457	.9448	1.4171	.0946	.2366
8- 8	26630	12.76	18.87	1.28	3.19	.8932	.1199	.1850	.2736	.0186	.0463	.9583	1.4171	.0961	.2396
9- 5	27026	12.95	18.87	1.30	3.24	.9065	.1217	.1878	.2736	.0189	.0470	.9725	1.4171	.0976	.2433

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	BIWEEKLY RATES					
		Gross Salary	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Ded.	7.51% FICA Ded.	Group Life Insurance
7- 5	22093	847.20	59.30	7.96	12.28	63.62	4.63
6- 9	22222	852.00	59.64	8.01	12.35	63.99	4.63
8- 2	22310	855.20	59.86	8.04	12.40	64.23	4.63
7- 6	22743	872.00	61.04	8.20	12.64	65.49	4.63
6-10	22807	874.40	61.21	8.22	12.68	65.67	4.63
8- 3	23030	882.40	61.77	8.29	12.79	66.27	4.81
7- 7	23393	896.80	62.78	8.43	13.00	67.35	4.81
8- 4	23750	910.40	63.73	8.56	13.20	68.37	4.81
9- 1	23846	914.40	64.01	8.60	13.26	68.67	4.81
7- 8	24043	921.60	64.51	8.66	13.36	69.21	5.00
8- 5	24470	937.60	65.63	8.81	13.60	70.41	5.00
9- 2	24641	944.80	66.14	8.88	13.70	70.95	5.00
7- 9	24693	946.40	66.25	8.90	13.72	71.07	5.00
8- 6	25190	965.60	67.59	9.08	14.00	72.52	5.18
7-10	25343	971.20	67.98	9.13	14.08	72.94	5.18
9- 3	25436	975.20	68.26	9.17	14.14	73.24	5.18
8- 7	25910	992.80	69.50	9.33	14.40	74.56	5.18
9- 4	26231	1005.60	70.39	9.45	14.58	75.52	5.37
10- 1	26261	1006.40	70.45	9.46	14.59	75.58	5.37
8- 8	26630	1020.80	71.46	9.60	14.80	76.66	5.37
9- 5	27026	1036.00	72.52	9.74	15.02	77.80	5.55

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	HOURLY RATES													
		Basic	Over-Time	Night Diff.	Sunday Work	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Deduction				7.51% FICA Deduction			
								Basic	Over-time	Night Diff.	Sunday Work	Basic	Over-time	Night Diff.	Sunday Work
10- 2	27136	13.00	18.87	1.30	3.25	.9100	.1222	.1885	.2736	.0189	.0471	.9763	1.4171	.0976	.2441
8- 9	27350	13.10	18.87	1.31	3.28	.9170	.1231	.1900	.2736	.0190	.0476	.9838	1.4171	.0984	.2463
9- 6	27821	13.33	18.87	1.33	3.33	.9331	.1253	.1933	.2736	.0193	.0483	1.0011	1.4171	.0999	.2501
10- 3	28011	13.42	18.87	1.34	3.36	.9394	.1261	.1946	.2736	.0194	.0487	1.0078	1.4171	.1006	.2523
8-10	28070	13.45	18.87	1.35	3.36	.9415	.1264	.1950	.2736	.0196	.0487	1.0101	1.4171	.1014	.2523
9- 7	28616	13.71	18.87	1.37	3.43	.9597	.1289	.1988	.2736	.0199	.0497	1.0296	1.4171	.1029	.2576
11- 1	28852	13.82	18.87	1.38	3.46	.9674	.1299	.2004	.2736	.0200	.0502	1.0379	1.4171	.1036	.2598
10- 4	28886	13.84	18.87	1.38	3.46	.9688	.1301	.2007	.2736	.0200	.0502	1.0394	1.4171	.1036	.2598
9- 8	29411	14.09	18.87	1.41	3.52	.9863	.1324	.2043	.2736	.0204	.0510	1.0582	1.4171	.1059	.2644
10- 5	29761	14.26	18.87	1.43	3.57	.9982	.1340	.2068	.2736	.0207	.0518	1.0709	1.4171	.1074	.2681
11- 2	29814	14.29	18.87	1.43	3.57	1.0003	.1343	.2072	.2736	.0207	.0518	1.0732	1.4171	.1074	.2681
9- 9	30206	14.47	18.87	1.45	3.62	1.0129	.1360	.2098	.2736	.0210	.0525	1.0867	1.4171	.1089	.2719
10- 6	30636	14.68	18.87	1.47	3.67	1.0276	.1380	.2129	.2736	.0213	.0532	1.1025	1.4171	.1104	.2756
11- 3	30776	14.75	18.87	1.48	3.69	1.0325	.1387	.2139	.2736	.0215	.0535	1.1077	1.4171	.1111	.2771
9-10	31001	14.85	18.87	1.49	3.71	1.0395	.1396	.2153	.2736	.0216	.0538	1.1152	1.4171	.1119	.2786
10- 7	31511	15.10	18.87	1.51	3.78	1.0570	.1419	.2190	.2736	.0219	.0548	1.1340	1.4171	.1134	.2839
11- 4	31738	15.21	18.87	1.52	3.80	1.0647	.1430	.2205	.2736	.0220	.0551	1.1423	1.4171	.1142	.2854
10- 8	32386	15.52	18.87	1.55	3.88	1.0864	.1459	.2250	.2736	.0225	.0563	1.1656	1.4171	.1164	.2914
11- 5	32700	15.67	18.87	1.57	3.92	1.0969	.1473	.2272	.2736	.0228	.0568	1.1768	1.4171	.1179	.2944
10- 9	33261	15.94	18.87	1.59	3.99	1.1158	.1498	.2311	.2736	.0231	.0579	1.1971	1.4171	.1194	.2996
11- 6	33662	16.13	18.87	1.61	4.03	1.1291	.1516	.2339	.2736	.0233	.0584	1.2114	1.4171	.1209	.3027

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	BIWEEKLY RATES					
		Gross Salary	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Ded.	7.51% FICA Ded.	Group Life Insurance
10- 2	27136	1040.00	72.80	9.78	15.08	78.10	5.55
8- 9	27350	1048.00	73.36	9.85	15.20	78.70	5.55
9- 6	27821	1066.40	74.65	10.02	15.46	80.09	5.55
10- 3	28011	1073.60	75.15	10.09	15.57	80.63	5.74
8-10	28070	1076.00	75.32	10.11	15.60	80.81	5.74
9- 7	28616	1096.80	76.78	10.31	15.90	82.37	5.74
11- 1	28852	1105.60	77.39	10.39	16.03	83.03	5.74
10- 4	28886	1107.20	77.50	10.41	16.05	83.15	5.74
9- 8	29411	1127.20	78.90	10.60	16.34	84.65	5.92
10- 5	29761	1140.80	79.86	10.72	16.54	85.67	5.92
11- 2	29814	1143.20	80.02	10.75	16.58	85.85	5.92
9- 9	30206	1157.60	81.03	10.88	16.79	86.94	6.11
10- 6	30636	1174.40	82.21	11.04	17.03	88.20	6.11
11- 3	30776	1180.00	82.60	11.09	17.11	88.62	6.11
9-10	31001	1188.00	83.16	11.17	17.23	89.22	6.29
10- 7	31511	1208.00	84.56	11.36	17.52	90.72	6.29
11- 4	31738	1216.80	85.18	11.44	17.64	91.38	6.29
10- 8	32386	1241.60	86.91	11.67	18.00	93.24	6.48
11- 5	32700	1253.60	87.75	11.78	18.18	94.15	6.48
10- 9	33261	1275.20	89.26	11.99	18.49	95.77	6.66
11- 6	33662	1290.40	90.33	12.13	18.71	96.91	6.66

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	HOURLY RATES													
		Basic	Over-Time	Night Diff.	Sunday Work	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Deduction				7.51% FICA Deduction			
								Basic	Over-time	Night Diff.	Sunday Work	Basic	Over-time	Night Diff.	Sunday Work
10-10	34136	16.36	18.87	1.64	4.09	1.1452	.1538	.2372	.2736	.0238	.0593	1.2286	1.4171	.1232	.3072
12- 1	34580	16.57	18.87	1.66	4.14	1.1599	.1558	.2403	.2736	.0241	.0600	1.2444	1.4171	.1247	.3109
11- 7	34624	16.59	18.87	1.66	4.15	1.1613	.1559	.2406	.2736	.0241	.0602	1.2459	1.4171	.1247	.3117
11- 8	35586	17.05	18.87	1.71	4.26	1.1935	.1603	.2472	.2736	.0248	.0618	1.2805	1.4171	.1284	.3199
12- 2	35733	17.12	18.87	1.71	4.28	1.1984	.1609	.2482	.2736	.0248	.0621	1.2857	1.4171	.1284	.3214
11- 9	36548	17.51	18.87	1.75	4.38	1.2257	.1646	.2539	.2736	.0254	.0635	1.3150	1.4171	.1314	.3289
12- 3	36886	17.67	18.87	1.77	4.42	1.2369	.1661	.2562	.2736	.0257	.0641	1.3270	1.4171	.1329	.3319
11-10	37510	17.97	18.87	1.80	4.49	1.2579	.1689	.2606	.2736	.0261	.0651	1.3495	1.4171	.1352	.3372
12- 4	38039	18.23	18.87	1.82	4.56	1.2761	.1714	.2643	.2736	.0264	.0661	1.3691	1.4171	.1367	.3425
12- 5	39192	18.78	18.87	1.88	4.70	1.3146	.1765	.2723	.2736	.0273	.0682	1.4104	1.4171	.1412	.3530
12- 6	40345	19.33	18.87	1.93	4.83	1.3531	.1817	.2803	.2736	.0280	.0700	1.4517	1.4171	.1449	.3627
13- 1	41121	19.70	18.87	1.97	4.93	1.3790	.1852	.2857	.2736	.0286	.0715	1.4795	1.4171	.1479	.3702
12- 7	41498	19.88	18.87	1.99	4.97	1.3916	.1869	.2883	.2736	.0289	.0721	1.4930	1.4171	.1494	.3732
13- 2	42492	20.36	18.87	2.04	5.09	1.4252	.1914	.2952	.2736	.0296	.0738	1.5290	1.4171	.1532	.3823
12- 8	42651	20.44	18.87	2.04	5.11	1.4308	.1921	.2964	.2736	.0296	.0741	1.5350	1.4171	.1532	.3838
12- 9	43804	20.99	18.87	2.10	5.25	1.4693	.1973	.3044	.2736	.0305	.0761	1.5763	1.4171	.1577	.3943
13- 3	43863	21.02	18.87	2.10	5.26	1.4714	.1976	.3048	.2736	.0305	.0763	1.5786	1.4171	.1577	.3950
12-10	44957	21.54	18.87	2.15	5.39	1.5078	.2025	.3123	.2736	.0312	.0782	1.6177	1.4171	.1615	.4048
13- 4	45234	21.67	18.87	2.17	5.42	1.5169	.2037	.3142	.2736	.0315	.0786	1.6274	1.4171	.1630	.4070
13- 5	46605	22.33	18.87	2.23	5.58	1.5631	.2099	.3238	.2736	.0323	.0809	1.6770	1.4171	.1675	.4191
13- 6	47976	22.99	18.87	2.30	5.75	1.6093	.2161	.3334	.2736	.0334	.0834	1.7265	1.4171	.1727	.4318

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	BIWEEKLY RATES					
		Gross Salary	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Ded.	7.51% FICA Ded.	Group Life Insurance
10-10	34136	1308.80	91.62	12.30	18.98	98.29	6.85
12- 1	34580	1325.60	92.79	12.46	19.22	99.55	6.85
11- 7	34624	1327.20	92.90	12.48	19.24	99.67	6.85
11- 8	35586	1364.00	95.48	12.82	19.78	102.44	7.03
12- 2	35733	1369.60	95.87	12.87	19.86	102.86	7.03
11- 9	36548	1400.80	98.06	13.17	20.31	105.20	7.22
12- 3	36886	1413.60	98.95	13.29	20.50	106.16	7.22
11-10	37510	1437.60	100.63	13.51	20.85	107.96	7.40
12- 4	38039	1458.40	102.09	13.71	21.15	109.53	7.59
12- 5	39792	1502.40	105.17	14.12	21.78	112.83	7.77
12- 6	40345	1546.40	108.25	14.54	22.42	116.13	7.96
13- 1	41121	1576.00	110.32	14.81	22.85	118.36	8.14
12- 7	41498	1590.40	111.33	14.95	23.06	119.44	8.14
13- 2	42492	1628.80	114.02	15.31	23.62	122.32	8.33
12- 8	42651	1635.20	114.46	15.37	23.71	122.80	8.33
12- 9	43804	1679.20	117.54	15.78	24.35	126.11	8.51
13- 3	43863	1681.60	117.71	15.81	24.38	126.29	8.51
12-10	44957	1723.20	120.62	16.20	24.99	129.41	8.70
13- 4	45234	1733.60	121.35	16.30	25.14	130.19	8.88
13- 5	46605	1786.40	125.05	16.79	25.90	134.16	9.07
13- 6	47976	1839.20	128.74	17.29	26.67	138.12	9.25

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	HOURLY RATES													
								1.45% Medicare Deduction				7.51% FICA Deduction			
		Basic	Over-Time	Night Diff.	Sunday Work	CS 7% Ret. Ded.	FERS 0.94% Ded.	Basic	Over-time	Night Diff.	Sunday Work	Basic	Over-time	Night Diff.	Sunday Work
14- 1	48592	23.28	18.87	2.33	5.82	1.6296	.2188	.3376	.2736	.0338	.0844	1.7483	1.4171	.1750	.4371
13- 7	49347	23.64	18.87	2.36	5.91	1.6548	.2222	.3428	.2736	.0342	.0857	1.7754	1.4171	.1772	.4438
14- 2	50212	24.06	18.87	2.41	6.02	1.6842	.2262	.3489	.2736	.0349	.0873	1.8069	1.4171	.1810	.4521
13- 8	50718	24.30	18.87	2.43	6.08	1.7010	.2284	.3524	.2736	.0352	.0882	1.8249	1.4171	.1825	.4566
14- 3	51832	24.84	18.87	2.48	6.21	1.7388	.2335	.3602	.2736	.0360	.0900	1.8655	1.4171	.1862	.4664
13- 9	52089	24.96	18.87	2.50	6.24	1.7472	.2346	.3619	.2736	.0363	.0905	1.8745	1.4171	.1878	.4686
14- 4	53452	25.61	18.87	2.56	6.40	1.7927	.2407	.3713	.2736	.0371	.0928	1.9233	1.4171	.1923	.4806
13-10	53460	25.62	18.87	2.56	6.41	1.7934	.2408	.3715	.2736	.0371	.0929	1.9241	1.4171	.1923	.4814
14- 5	55072	26.39	18.87	2.64	6.60	1.8473	.2481	.3827	.2736	.0383	.0957	1.9819	1.4171	.1983	.4957
14- 6	56692	27.16	18.87	2.72	6.79	1.9012	.2553	.3938	.2736	.0394	.0985	2.0397	1.4171	.2043	.5099
15- 1	57158	27.39	18.87	2.74	6.85	1.9173	.2575	.3972	.2736	.0397	.0993	2.0570	1.4171	.2058	.5144
14- 7	58312	27.94	18.87	2.79	6.99	1.9558	.2626	.4051	.2736	.0405	.1014	2.0983	1.4171	.2095	.5249
15- 2	59063	28.30	18.87	2.83	7.08	1.9810	.2660	.4104	.2736	.0410	.1027	2.1253	1.4171	.2125	.5317
14- 8	59932	28.72	18.87	2.87	7.18	2.0104	.2700	.4164	.2736	.0416	.1041	2.1569	1.4171	.2155	.5392
15- 3	60968	29.21	18.87	2.92	7.30	2.0447	.2746	.4235	.2736	.0423	.1059	2.1937	1.4171	.2193	.5482
14- 9	61552	29.49	18.87	2.95	7.37	2.0643	.2772	.4276	.2736	.0428	.1069	2.2147	1.4171	.2215	.5535
15- 4	62873	30.13	18.87	3.01	7.53	2.1091	.2832	.4369	.2736	.0436	.1092	2.2628	1.4171	.2261	.5655
14-10	63172	30.27	18.87	3.03	7.57	2.1189	.2845	.4389	.2736	.0439	.1098	2.2733	1.4171	.2276	.5685
15- 5	64778	31.04	18.87	3.10	7.76	2.1728	.2918	.4501	.2736	.0450	.1125	2.3311	1.4171	.2328	.5828
15- 6	66683	31.95	18.87	3.20	7.99	2.2365	.3003	.4633	.2736	.0464	.1159	2.3994	1.4171	.2403	.6000
16- 1	67038	32.12	18.87	3.21	8.03	2.2484	.3019	.4657	.2736	.0465	.1164	2.4122	1.4171	.2411	.6031

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	BIWEEKLY RATES					
		Gross Salary	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Ded.	7.51% FICA Ded.	Group Life Insurance
14- 1	48592	1862.40	130.37	17.51	27.00	139.87	9.44
13- 7	49347	1891.20	132.38	17.78	27.42	142.03	9.62
14- 2	50212	1924.80	134.74	18.09	27.91	144.55	9.81
13- 8	50718	1944.00	136.08	18.27	28.19	145.99	9.81
14- 3	51832	1987.20	139.10	18.68	28.81	149.24	9.99
13- 9	52089	1996.80	139.78	18.77	28.95	149.96	10.18
14- 4	53452	2048.80	143.42	19.26	29.71	153.86	10.36
13-10	53460	2049.60	143.47	19.27	29.72	153.92	10.36
14- 5	55072	2111.20	147.78	19.85	30.61	158.55	10.73
14- 6	56692	2172.80	152.10	20.42	31.51	163.18	10.92
15- 1	57158	2191.20	153.38	20.60	31.77	164.56	11.10
14- 7	58312	2235.20	156.46	21.01	32.41	167.86	11.29
15- 2	59063	2264.00	158.48	21.28	32.83	170.03	11.47
14- 8	59932	2297.60	160.83	21.60	33.32	172.55	11.47
15- 3	60968	2336.80	163.58	21.97	33.88	175.49	11.66
14- 9	61552	2359.20	165.14	22.18	34.21	177.18	11.84
15- 4	62873	2410.40	168.73	22.66	34.95	181.02	12.03
14-10	63172	2421.60	169.51	22.76	35.11	181.86	12.21
15- 5	64778	2483.20	173.82	23.34	36.01	186.49	12.40
15- 6	66683	2556.00	178.92	24.03	37.06	191.96	12.77
16- 1	67038	2569.60	179.87	24.15	37.26	192.98	12.95

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	HOURLY RATES													
		Basic	Over-Time	Night Diff.	Sunday Work	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Deduction				7.51% FICA Deduction			
								Basic	Over-time	Night Diff.	Sunday Work	Basic	Over-time	Night Diff.	Sunday Work
15- 7	68588	32.86	18.87	3.29	8.22	2.3002	.3089	.4765	.2736	.0477	.1192	2.4678	1.4171	.2471	.6173
16- 2	69273	33.19	18.87	3.32	8.30	2.3233	.3120	.4813	.2736	.0481	.1204	2.4926	1.4171	.2493	.6233
15- 8	70493	33.78	18.87	3.38	8.45	2.3646	.3175	.4898	.2736	.0490	.1225	2.5369	1.4171	.2538	.6346
16- 3	71508	34.26	18.87	3.43	8.57	2.3982	.3220	.4968	.2736	.0497	.1243	2.5729	1.4171	.2576	.6436
15- 9	72398	34.69	18.87	3.47	8.67	2.4283	.3261	.5030	.2736	.0503	.1257	2.6052	1.4171	.2606	.6511
16- 4	73743	35.33	18.87	3.53	8.83	2.4731	.3321	.5123	.2736	.0512	.1280	2.6533	1.4171	.2651	.6631
15-10	74303	35.60				2.4920	.3346	.5162				2.6736			
16- 5	75473	36.16				2.5312	.3399	.5243				2.7156			
16- 6	75500	36.18				2.5326	.3401	.5246				2.7171			

GRADE 16, STEPS 7 THROUGH 9; GRADE 17, STEPS 1 THROUGH 9; AND GRADE 18 HAVE THE SAME VALUES AS SHOWN FOR GRADE 16, STEP 6, ABOVE.

CSRS, FERS, and FICA Employees

GS Grade And Step	Annual Salary Rate	BIWEEKLY RATES					
		Gross Salary	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Ded.	7.51% FICA Ded.	Group Life Insurance
15- 7	68586	2628.80	184.02	24.71	38.12	197.42	13.14
16- 2	69273	2655.20	185.86	24.96	38.50	199.41	13.32
15- 8	70493	2702.40	189.17	25.40	39.18	202.95	13.51
16- 3	71508	2740.80	191.86	25.76	39.74	205.83	13.69
15- 9	72398	2775.20	194.26	26.09	40.24	208.42	13.88
16- 4	73743	2826.40	197.85	26.57	40.98	212.26	14.06
15-10	74303	2848.00	199.36	26.77	41.30	213.88	14.25
16- 5	75473	2892.80	202.50	27.19	41.95	217.25	14.43
16- 6	75500	2894.40	202.61	27.21	41.97	217.37	14.43

GRADE 16, STEPS 7 THROUGH 9; GRADE 17, STEPS 1 THROUGH 9; AND GRADE 18 HAVE THE SAME VALUES AS SHOWN FOR GRADE 16, STEP 6, ABOVE.

CSRS, FERS, and FICA Employees

SES Level	Annual Salary Rate	HOURLY RATES													
		Basic	Over-Time	Night Diff.	Sunday Work	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Deduction				7.51% FICA Deduction			
								Basic	Over-time	Night Diff.	Sunday Work	Basic	Over-time	Night Diff.	Sunday Work
ES- 1	68700	32.92				2.3044	.3094	.4773				2.4723			
ES- 2	71800	34.40				2.4080	.3234	.4988				2.5834			
ES- 3	74900	35.89				2.5123	.3374	.5204				2.6953			
ES- 4	76400	36.61				2.5627	.3441	.5308				2.7494			
ES- 5	78600	37.66				2.6362	.3540	.5461				2.8283			
ES- 6	80700	38.67				2.7069	.3635	.5607				2.9041			

SENIOR EXECUTIVE SERVICE (SES) SCHEDULE

CSRS, FERS, and FICA Employees

SES Level	Annual Salary Rate	BIWEEKLY RATES					
		Gross Salary	CS 7% Ret. Ded.	FERS 0.94% Ded.	1.45% Medicare Ded.	7.51% FICA Ded.	Group Life Insurance
ES- 1	68700	2633.60	184.35	24.76	38.19	197.78	13.14
ES- 2	71800	2752.00	192.64	25.87	39.90	206.68	13.69
ES- 3	74900	2871.20	200.98	26.99	41.63	215.63	14.25
ES- 4	76400	2928.80	205.02	27.53	42.47	219.95	14.62
ES- 5	78600	3012.80	210.90	28.32	43.69	226.26	14.99
ES- 6	80700	3093.60	216.55	29.08	44.86	232.33	15.36

GS GRADE AND STEP	ANNUAL SALARY RATE	BIWEEKLY GROSS SALARY	*	BIWEEKLY FEDERAL INCOME TAX DEDUCTIONS										
				NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
				0	1	2	3	4	5	6	7	8	9	10 or MORE
1- 1	10213	391.20	M	40.23	28.69	17.15	5.62	.00	.00	.00	.00	.00	.00	.00
			S	52.38	40.84	29.30	17.77	6.23	.00	.00	.00	.00	.00	.00
1- 2	10555	404.80	M	42.27	30.73	19.19	7.66	.00	.00	.00	.00	.00	.00	.00
			S	54.42	42.88	31.34	19.81	8.27	.00	.00	.00	.00	.00	.00
1- 3	10894	417.60	M	44.19	32.65	21.11	9.58	.00	.00	.00	.00	.00	.00	.00
			S	56.34	44.80	33.26	21.73	10.19	.00	.00	.00	.00	.00	.00
1- 4	11233	430.40	M	46.11	34.57	23.03	11.50	.00	.00	.00	.00	.00	.00	.00
			S	58.26	46.72	35.18	23.65	12.11	.57	.00	.00	.00	.00	.00
2- 1	11484	440.00	M	47.55	36.01	24.47	12.94	1.40	.00	.00	.00	.00	.00	.00
			S	59.70	48.16	36.62	25.09	13.55	2.01	.00	.00	.00	.00	.00
1- 5	11573	444.00	M	48.15	36.61	25.07	13.54	2.00	.00	.00	.00	.00	.00	.00
			S	60.30	48.76	37.22	25.69	14.15	2.61	.00	.00	.00	.00	.00
2- 2	11757	450.40	M	49.11	37.57	26.03	14.50	2.96	.00	.00	.00	.00	.00	.00
			S	61.26	49.72	38.18	26.65	15.11	3.57	.00	.00	.00	.00	.00
1- 6	11773	451.20	M	49.23	37.69	26.15	14.62	3.08	.00	.00	.00	.00	.00	.00
			S	61.38	49.84	38.30	26.77	15.23	3.69	.00	.00	.00	.00	.00
1- 7	12108	464.00	M	51.15	39.61	28.07	16.54	5.00	.00	.00	.00	.00	.00	.00
			S	63.30	51.76	40.22	28.69	17.15	5.61	.00	.00	.00	.00	.00
2- 3	12137	465.60	M	51.39	39.85	28.31	16.78	5.24	.00	.00	.00	.00	.00	.00
			S	63.54	52.00	40.46	28.93	17.39	5.85	.00	.00	.00	.00	.00
1- 8	12445	476.80	M	53.07	41.53	29.99	18.46	6.92	.00	.00	.00	.00	.00	.00
			S	65.22	53.68	42.14	30.61	19.07	7.53	.00	.00	.00	.00	.00
1- 9	12461	477.60	M	53.19	41.65	30.11	18.58	7.04	.00	.00	.00	.00	.00	.00
			S	65.34	53.80	42.26	30.73	19.19	7.65	.00	.00	.00	.00	.00
2- 4	12461	477.60	M	53.19	41.65	30.11	18.58	7.04	.00	.00	.00	.00	.00	.00
			S	65.34	53.80	42.26	30.73	19.19	7.65	.00	.00	.00	.00	.00
3- 1	12531	480.00	M	53.55	42.01	30.47	18.94	7.40	.00	.00	.00	.00	.00	.00
			S	65.70	54.16	42.62	31.09	19.55	8.01	.00	.00	.00	.00	.00
2- 5	12601	483.20	M	54.03	42.49	30.95	19.42	7.88	.00	.00	.00	.00	.00	.00
			S	66.18	54.64	43.10	31.57	20.03	8.49	.00	.00	.00	.00	.00
1-10	12780	489.60	M	54.99	43.45	31.91	20.38	8.84	.00	.00	.00	.00	.00	.00
			S	67.14	55.60	44.06	32.53	20.99	9.45	.00	.00	.00	.00	.00
3- 2	12949	496.00	M	55.95	44.41	32.87	21.34	9.80	.00	.00	.00	.00	.00	.00
			S	68.10	56.56	45.02	33.49	21.95	10.41	.00	.00	.00	.00	.00
2- 6	12972	497.60	M	56.19	44.65	33.11	21.58	10.04	.00	.00	.00	.00	.00	.00
			S	68.34	56.80	45.26	33.73	22.19	10.65	.00	.00	.00	.00	.00
2- 7	13343	511.20	M	58.23	46.69	35.15	23.62	12.08	.54	.00	.00	.00	.00	.00
			S	70.38	58.84	47.30	35.77	24.23	12.69	1.15	.00	.00	.00	.00
3- 3	13367	512.00	M	58.35	46.81	35.27	23.74	12.20	.66	.00	.00	.00	.00	.00
			S	70.50	58.96	47.42	35.89	24.35	12.81	1.27	.00	.00	.00	.00
2- 8	13714	525.60	M	60.39	48.85	37.31	25.78	14.24	2.70	.00	.00	.00	.00	.00
			S	72.54	61.00	49.46	37.93	26.39	14.85	3.31	.00	.00	.00	.00

* M—Married persons and persons who qualify as surviving spouses
S—Single persons and persons who qualify as head of households

GS GRADE AND STEP	ANNUAL SALARY RATE	BIWEEKLY GROSS SALARY	*	BIWEEKLY FEDERAL INCOME TAX DEDUCTIONS										
				NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
				0	1	2	3	4	5	6	7	8	9	10 or MORE
3- 4	13785	528.80	M	60.87	49.33	37.79	26.26	14.72	3.18	.00	.00	.00	.00	.00
			S	73.02	61.48	49.94	38.41	26.87	15.33	3.79	.00	.00	.00	.00
4- 1	14067	539.20	M	62.43	50.89	39.35	27.82	16.28	4.74	.00	.00	.00	.00	.00
			S	74.58	63.04	51.50	39.97	28.43	16.89	5.35	.00	.00	.00	.00
2- 9	14085	540.00	M	62.55	51.01	39.47	27.94	16.40	4.86	.00	.00	.00	.00	.00
			S	74.70	63.16	51.62	40.09	28.55	17.01	5.47	.00	.00	.00	.00
3- 5	14203	544.80	M	63.27	51.73	40.19	28.66	17.12	5.58	.00	.00	.00	.00	.00
			S	75.42	63.88	52.34	40.81	29.27	17.73	6.19	.00	.00	.00	.00
2-10	14456	554.40	M	64.71	53.17	41.63	30.10	18.56	7.02	.00	.00	.00	.00	.00
			S	76.86	65.32	53.78	42.25	30.71	19.17	7.63	.00	.00	.00	.00
4- 2	14536	557.60	M	65.19	53.65	42.11	30.58	19.04	7.50	.00	.00	.00	.00	.00
			S	77.34	65.80	54.26	42.73	31.19	19.65	8.11	.00	.00	.00	.00
3- 6	14621	560.80	M	65.67	54.13	42.59	31.06	19.52	7.98	.00	.00	.00	.00	.00
			S	77.82	66.28	54.74	43.21	31.67	20.13	8.59	.00	.00	.00	.00
4- 3	15005	575.20	M	67.83	56.29	44.75	33.22	21.68	10.14	.00	.00	.00	.00	.00
			S	79.98	68.44	56.90	45.37	33.83	22.29	10.75	.00	.00	.00	.00
3- 7	15039	576.80	M	68.07	56.53	44.99	33.46	21.92	10.38	.00	.00	.00	.00	.00
			S	80.22	68.68	57.14	45.61	34.07	22.53	10.99	.00	.00	.00	.00
3- 8	15457	592.80	M	70.47	58.93	47.39	35.86	24.32	12.78	1.24	.00	.00	.00	.00
			S	82.62	71.08	59.54	48.01	36.47	24.93	13.39	1.85	.00	.00	.00
4- 4	15474	592.80	M	70.47	58.93	47.39	35.86	24.32	12.78	1.24	.00	.00	.00	.00
			S	82.62	71.08	59.54	48.01	36.47	24.93	13.39	1.85	.00	.00	.00
5- 1	15738	603.20	M	72.03	60.49	48.95	37.42	25.88	14.34	2.80	.00	.00	.00	.00
			S	84.18	72.64	61.10	49.57	38.03	26.49	14.95	3.41	.00	.00	.00
3- 9	15875	608.80	M	72.87	61.33	49.79	38.26	26.72	15.18	3.64	.00	.00	.00	.00
			S	85.02	73.48	61.94	50.41	38.87	27.33	15.79	4.25	.00	.00	.00
4- 5	15943	611.20	M	73.23	61.69	50.15	38.62	27.08	15.54	4.00	.00	.00	.00	.00
			S	85.38	73.84	62.30	50.77	39.23	27.69	16.15	4.61	.00	.00	.00
5- 2	16263	623.20	M	75.03	63.49	51.95	40.42	28.88	17.34	5.80	.00	.00	.00	.00
			S	87.18	75.64	64.10	52.57	41.03	29.49	17.95	6.41	.00	.00	.00
3-10	16293	624.80	M	75.27	63.73	52.19	40.66	29.12	17.58	6.04	.00	.00	.00	.00
			S	87.42	75.88	64.34	52.81	41.27	29.73	18.19	6.65	.00	.00	.00
4- 6	16412	628.80	M	75.87	64.33	52.79	41.26	29.72	18.18	6.64	.00	.00	.00	.00
			S	88.02	76.48	64.94	53.41	41.87	30.33	18.79	7.25	.00	.00	.00
5- 3	16788	643.20	M	78.03	66.49	54.95	43.42	31.88	20.34	8.80	.00	.00	.00	.00
			S	90.18	78.64	67.10	55.57	44.03	32.49	20.95	9.41	.00	.00	.00
4- 7	16881	647.20	M	78.63	67.09	55.55	44.02	32.48	20.94	9.40	.00	.00	.00	.00
			S	90.78	79.24	67.70	56.17	44.63	33.09	21.55	10.01	.00	.00	.00
5- 4	17313	664.00	M	81.15	69.61	58.07	46.54	35.00	23.46	11.92	.38	.00	.00	.00
			S	93.30	81.76	70.22	58.69	47.15	35.61	24.07	12.53	1.00	.00	.00
4- 8	17350	664.80	M	81.27	69.73	58.19	46.66	35.12	23.58	12.04	.50	.00	.00	.00
			S	93.42	81.88	70.34	58.81	47.27	35.73	24.19	12.65	1.12	.00	.00

* M—Married persons and persons who qualify as surviving spouses
S—Single persons and persons who qualify as head of households

GS GRADE AND STEP	ANNUAL SALARY RATE	BIWEEKLY GROSS SALARY	*	BIWEEKLY FEDERAL INCOME TAX DEDUCTIONS										
				NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
				0	1	2	3	4	5	6	7	8	9	10 or MORE
6- 1	17542	672.80	M	82.47	70.93	59.39	47.86	36.32	24.78	13.24	1.70	.00	.00	.00
			S	94.62	83.08	71.54	60.01	48.47	36.93	25.39	13.85	2.32	.00	.00
4- 9	17819	683.20	M	84.03	72.49	60.95	49.42	37.88	26.34	14.80	3.26	.00	.00	.00
			S	96.18	84.64	73.10	61.57	50.03	38.49	26.95	15.41	3.88	.00	.00
5- 5	17838	684.00	M	84.15	72.61	61.07	49.54	38.00	26.46	14.92	3.38	.00	.00	.00
			S	96.30	84.76	73.22	61.69	50.15	38.61	27.07	15.53	4.00	.00	.00
6- 2	18127	695.20	M	85.83	74.29	62.75	51.22	39.68	28.14	16.60	5.06	.00	.00	.00
			S	97.98	86.44	74.90	63.37	51.83	40.29	28.75	17.21	5.68	.00	.00
4-10	18288	700.80	M	86.67	75.13	63.59	52.06	40.52	28.98	17.44	5.90	.00	.00	.00
			S	98.82	87.28	75.74	64.21	52.67	41.13	29.59	18.05	6.52	.00	.00
5- 6	18363	704.00	M	87.15	75.61	64.07	52.54	41.00	29.46	17.92	6.38	.00	.00	.00
			S	99.30	87.76	76.22	64.69	53.15	41.61	30.07	18.53	7.00	.00	.00
6- 3	18712	717.60	M	89.19	77.65	66.11	54.58	43.04	31.50	19.96	8.42	.00	.00	.00
			S	101.34	89.80	78.26	66.73	55.19	43.65	32.11	20.57	9.04	.00	.00
5- 7	18888	724.00	M	90.15	78.61	67.07	55.54	44.00	32.46	20.92	9.38	.00	.00	.00
			S	102.30	90.76	79.22	67.69	56.15	44.61	33.07	21.53	10.00	.00	.00
6- 4	19297	740.00	M	92.55	81.01	69.47	57.94	46.40	34.86	23.32	11.78	.25	.00	.00
			S	104.70	93.16	81.62	70.09	58.55	47.01	35.47	23.93	12.40	.86	.00
5- 8	19413	744.00	M	93.15	81.61	70.07	58.54	47.00	35.46	23.92	12.38	.85	.00	.00
			S	105.30	93.76	82.22	70.69	59.15	47.61	36.07	24.53	13.00	1.46	.00
7- 1	19493	747.20	M	93.63	82.09	70.55	59.02	47.48	35.94	24.40	12.86	1.33	.00	.00
			S	105.78	94.24	82.70	71.17	59.63	48.09	36.55	25.01	13.48	1.94	.00
6- 5	19882	762.40	M	95.91	84.37	72.83	61.30	49.76	38.22	26.68	15.14	3.61	.00	.00
			S	108.89	96.52	84.98	73.45	61.91	50.37	38.83	27.29	15.76	4.22	.00
5- 9	19938	764.00	M	96.15	84.61	73.07	61.54	50.00	38.46	26.92	15.38	3.85	.00	.00
			S	109.34	96.76	85.22	73.69	62.15	50.61	39.07	27.53	16.00	4.46	.00
7- 2	20143	772.00	M	97.35	85.81	74.27	62.74	51.20	39.66	28.12	16.58	5.05	.00	.00
			S	111.58	97.96	86.42	74.89	63.35	51.81	40.27	28.73	17.20	5.66	.00
5-10	20463	784.00	M	99.15	87.61	76.07	64.54	53.00	41.46	29.92	18.38	6.85	.00	.00
			S	114.94	99.76	88.22	76.69	65.15	53.61	42.07	30.53	19.00	7.46	.00
6- 6	20467	784.80	M	99.27	87.73	76.19	64.66	53.12	41.58	30.04	18.50	6.97	.00	.00
			S	115.16	99.88	88.34	76.81	65.27	53.73	42.19	30.65	19.12	7.58	.00
7- 3	20793	796.80	M	101.07	89.53	77.99	66.46	54.92	43.38	31.84	20.30	8.77	.00	.00
			S	118.52	101.68	90.14	78.61	67.07	55.53	43.99	32.45	20.92	9.38	.00
6- 7	21052	807.20	M	102.63	91.09	79.55	68.02	56.48	44.94	33.40	21.86	10.33	.00	.00
			S	121.44	103.24	91.70	80.17	68.63	57.09	45.55	34.01	22.48	10.94	.00
7- 4	21443	821.60	M	104.79	93.25	81.71	70.18	58.64	47.10	35.56	24.02	12.49	.95	.00
			S	125.47	105.40	93.86	82.33	70.79	59.25	47.71	36.17	24.64	13.10	1.56
8- 1	21590	827.20	M	105.63	94.09	82.55	71.02	59.48	47.94	36.40	24.86	13.33	1.79	.00
			S	127.04	106.24	94.70	83.17	71.63	60.09	48.55	37.01	25.48	13.94	2.40
6- 8	21637	829.60	M	105.99	94.45	82.91	71.38	59.84	48.30	36.76	25.22	13.69	2.15	.00
			S	127.71	106.60	95.06	83.53	71.99	60.45	48.91	37.37	25.84	14.30	2.76

* M—Married persons and persons who qualify as surviving spouses
S—Single persons and persons who qualify as head of households

GS GRADE AND STEP	ANNUAL SALARY RATE	BIWEEKLY GROSS SALARY	*	BIWEEKLY FEDERAL INCOME TAX DEDUCTIONS										
				NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
				0	1	2	3	4	5	6	7	8	9	10 or MORE
7- 5	22093	847.20	M	108.63	97.09	85.55	74.02	62.48	50.94	39.40	27.86	16.33	4.79	.00
			S	132.64	111.10	97.70	86.17	74.63	63.09	51.55	40.01	28.48	16.94	5.40
6- 9	22222	852.00	M	109.35	97.81	86.27	74.74	63.20	51.66	40.12	28.58	17.05	5.51	.00
			S	133.98	112.44	98.42	86.89	75.35	63.81	52.27	40.73	29.20	17.66	6.12
8- 2	22310	855.20	M	109.83	98.29	86.75	75.22	63.68	52.14	40.60	29.06	17.53	5.99	.00
			S	134.88	113.34	98.90	87.37	75.83	64.29	52.75	41.21	29.68	18.14	6.60
7- 6	22743	872.00	M	112.35	100.81	89.27	77.74	66.20	54.66	43.12	31.58	20.05	8.51	.00
			S	139.58	118.04	101.42	89.89	78.35	66.81	55.27	43.73	32.20	20.66	9.12
6-10	22807	874.40	M	112.71	101.17	89.63	78.10	66.56	55.02	43.48	31.94	20.41	8.87	.00
			S	140.25	118.71	101.78	90.25	78.71	67.17	55.63	44.09	32.56	21.02	9.48
8- 3	23030	882.40	M	113.91	102.37	90.83	79.30	67.76	56.22	44.68	33.14	21.61	10.07	.00
			S	142.49	120.95	102.98	91.45	79.91	68.37	56.83	45.29	33.76	22.22	10.68
7- 7	23393	896.80	M	116.07	104.53	92.99	81.46	69.92	58.38	46.84	35.30	23.77	12.23	.69
			S	146.52	124.99	105.14	93.61	82.07	70.53	58.99	47.45	35.92	24.38	12.84
8- 4	23750	910.40	M	118.11	106.57	95.03	83.50	71.96	60.42	48.88	37.34	25.81	14.27	2.73
			S	150.33	128.79	107.26	95.65	84.11	72.57	61.03	49.49	37.96	26.42	14.88
9- 1	23846	914.40	M	118.71	107.17	95.63	84.10	72.56	61.02	49.48	37.94	26.41	14.87	3.33
			S	151.45	129.91	108.38	96.25	84.71	73.17	61.63	50.09	38.56	27.02	15.48
7- 8	24043	921.60	M	119.79	108.25	96.71	85.18	73.64	62.10	50.56	39.02	27.49	15.95	4.41
			S	153.47	131.93	110.39	97.33	85.79	74.25	62.71	51.17	39.64	28.10	16.56
8- 5	24470	937.60	M	122.19	110.65	99.11	87.58	76.04	64.50	52.96	41.42	29.89	18.35	6.81
			S	157.95	136.41	114.87	99.73	88.19	76.65	65.11	53.57	42.04	30.50	18.96
9- 2	24641	944.80	M	123.27	111.73	100.19	88.66	77.12	65.58	54.04	42.50	30.97	19.43	7.89
			S	159.96	138.43	116.89	100.81	89.27	77.73	66.19	54.65	43.12	31.58	20.04
7- 9	24693	946.40	M	123.51	111.97	100.43	88.90	77.36	65.82	54.28	42.74	31.21	19.67	8.13
			S	160.41	138.87	117.34	101.05	89.51	77.97	66.43	54.89	43.36	31.82	20.28
8- 6	25190	965.60	M	126.39	114.85	103.31	91.78	80.24	68.70	57.16	45.62	34.09	22.55	11.01
			S	165.79	144.25	122.71	103.93	92.39	80.85	69.31	57.77	46.24	34.70	23.16
7-10	25343	971.20	M	127.23	115.69	104.15	92.62	81.08	69.54	58.00	46.46	34.93	23.39	11.85
			S	167.36	145.82	124.28	104.77	93.23	81.69	70.15	58.61	47.08	35.54	24.00
9- 3	25436	975.20	M	127.83	116.29	104.75	93.22	81.68	70.14	58.60	47.06	35.53	23.99	12.45
			S	168.48	146.94	125.40	105.37	93.83	82.29	70.75	59.21	47.68	36.14	24.60
8- 7	25910	992.80	M	130.47	118.93	107.39	95.86	84.32	72.78	61.24	49.70	38.17	26.63	15.09
			S	173.40	151.87	130.33	108.79	96.47	84.93	73.39	61.85	50.32	38.78	27.24
9- 4	26231	1005.60	M	132.39	120.85	109.31	97.78	86.24	74.70	63.16	51.62	40.09	28.55	17.01
			S	176.99	155.45	133.91	112.38	98.39	86.85	75.31	63.77	52.24	40.70	29.16
10- 1	26261	1006.40	M	132.51	120.97	109.43	97.90	86.36	74.82	63.28	51.74	40.21	28.67	17.13
			S	177.21	155.67	134.14	112.60	98.51	86.97	75.43	63.89	52.36	40.82	29.28
8- 8	26630	1020.80	M	134.67	123.13	111.59	100.06	88.52	76.98	65.44	53.90	42.37	30.83	19.29
			S	181.24	159.71	138.17	116.63	100.67	89.13	77.59	66.05	54.52	42.98	31.44
9- 5	27026	1036.00	M	136.95	125.41	113.87	102.34	90.80	79.26	67.72	56.18	44.65	33.11	21.57
			S	185.50	163.96	142.42	120.89	102.95	91.41	79.87	68.33	56.80	45.26	33.72

* M—Married persons and persons who qualify as surviving spouses
S—Single persons and persons who qualify as head of households

GS GRADE AND STEP	ANNUAL SALARY RATE	BIWEEKLY GROSS SALARY	*	BIWEEKLY FEDERAL INCOME TAX DEDUCTIONS										
				NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
				0	1	2	3	4	5	6	7	8	9	10 or MORE
10- 2	27136	1040.00	M	137.55	126.01	114.47	102.94	91.40	79.86	68.32	56.78	45.25	33.71	22.17
			S	186.62	165.08	143.54	122.01	103.55	92.01	80.47	68.93	57.40	45.86	34.32
8- 9	27350	1048.00	M	138.75	127.21	115.67	104.14	92.60	81.06	69.52	57.98	46.45	34.91	23.37
			S	188.86	167.32	145.78	124.25	104.75	93.21	81.67	70.13	58.60	47.06	35.52
9- 6	27821	1066.40	M	141.51	129.97	118.43	106.90	95.36	83.82	72.28	60.74	49.21	37.67	26.13
			S	194.01	172.47	150.94	129.40	107.86	95.97	84.43	72.89	61.36	49.82	38.28
10- 3	28011	1073.60	M	142.59	131.05	119.51	107.98	96.44	84.90	73.36	61.82	50.29	38.75	27.21
			S	196.03	174.49	152.95	131.42	109.88	97.05	85.51	73.97	62.44	50.90	39.36
8-10	28070	1076.00	M	142.95	131.41	119.87	108.34	96.80	85.26	73.72	62.18	50.65	39.11	27.57
			S	196.70	175.16	153.62	132.09	110.55	97.41	85.87	74.33	62.80	51.26	39.72
9- 7	28616	1096.80	M	146.07	134.53	122.99	111.46	99.92	88.38	76.84	65.30	53.77	42.23	30.69
			S	202.52	180.99	159.45	137.91	116.37	100.53	88.99	77.45	65.92	54.38	42.84
11- 1	28852	1105.60	M	147.39	135.85	124.31	112.78	101.24	89.70	78.16	66.62	55.09	43.55	32.01
			S	204.99	183.45	161.91	140.38	118.84	101.85	90.31	78.77	67.24	55.70	44.16
10- 4	28886	1107.20	M	147.63	136.09	124.55	113.02	101.48	89.94	78.40	66.86	55.33	43.79	32.25
			S	205.44	183.90	162.36	140.82	119.29	102.09	90.55	79.01	67.48	55.94	44.40
9- 8	29411	1127.20	M	150.63	139.09	127.55	116.02	104.48	92.94	81.40	69.86	58.33	46.79	35.25
			S	211.04	189.50	167.96	146.42	124.89	105.09	93.55	82.01	70.48	58.94	47.40
10- 5	29761	1140.80	M	152.67	141.13	129.59	118.06	106.52	94.98	83.44	71.90	60.37	48.83	37.29
			S	214.84	193.31	171.77	150.23	128.69	107.16	95.59	84.05	72.52	60.98	49.44
11- 2	29814	1143.20	M	153.03	141.49	129.95	118.42	106.88	95.34	83.80	72.26	60.73	49.19	37.65
			S	215.52	193.98	172.44	150.90	129.37	107.83	95.95	84.41	72.88	61.34	49.80
9- 9	30206	1157.60	M	155.19	143.65	132.11	120.58	109.04	97.50	85.96	74.42	62.89	51.35	39.81
			S	219.55	198.01	176.47	154.94	133.40	111.86	98.11	86.57	75.04	63.50	51.96
10- 6	30636	1174.40	M	157.71	146.17	134.63	123.10	111.56	100.02	88.48	76.94	65.41	53.87	42.33
			S	224.25	202.71	181.18	159.64	138.10	116.56	100.63	89.09	77.56	66.02	54.48
11- 3	30776	1180.00	M	158.55	147.01	135.47	123.94	112.40	100.86	89.32	77.78	66.25	54.71	43.17
			S	225.82	204.28	182.74	161.21	139.67	118.13	101.47	89.93	78.40	66.86	55.32
9-10	31001	1188.00	M	159.75	148.21	136.67	125.14	113.60	102.06	90.52	78.98	67.45	55.91	44.37
			S	228.06	206.52	184.98	163.45	141.91	120.37	102.67	91.13	79.80	68.06	56.52
10- 7	31511	1208.00	M	162.75	151.21	139.67	128.14	116.60	105.06	93.52	81.98	70.45	58.91	47.37
			S	233.66	212.12	190.58	169.05	147.51	125.97	105.67	94.13	82.60	71.06	59.52
11- 4	31738	1216.80	M	164.07	152.53	140.99	129.46	117.92	106.38	94.84	83.30	71.77	60.23	48.69
			S	236.12	214.59	193.05	171.51	149.97	128.44	106.99	95.45	83.92	72.38	60.84
10- 8	32386	1241.60	M	167.79	156.25	144.71	133.18	121.64	110.10	98.56	87.02	75.49	63.95	52.41
			S	243.07	221.53	199.99	178.46	156.92	135.38	113.84	99.17	87.64	76.10	64.56
11- 5	32700	1253.60	M	169.59	158.05	146.51	134.98	123.44	111.90	100.36	88.82	77.29	65.75	54.21
			S	246.43	224.89	203.35	181.82	160.28	138.74	117.20	100.97	89.44	77.90	66.36
10- 9	33261	1275.20	M	172.83	161.29	149.75	138.22	126.68	115.14	103.60	92.06	80.53	68.99	57.45
			S	252.48	230.94	209.40	187.86	166.33	144.79	123.25	104.21	92.68	81.14	69.60
11- 6	33662	1290.40	M	175.11	163.57	152.03	140.50	128.96	117.42	105.88	94.34	82.81	71.27	59.73
			S	256.73	235.19	213.66	192.12	170.58	149.04	127.51	106.49	94.96	83.42	71.88

* M—Married persons and persons who qualify as surviving spouses
S—Single persons and persons who qualify as head of households

GS GRADE AND STEP	ANNUAL SALARY RATE	BIWEEKLY GROSS SALARY	*	BIWEEKLY FEDERAL INCOME TAX DEDUCTIONS										
				NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
				0	1	2	3	4	5	6	7	8	9	10 or MORE
10-10	34136	1308.80	M	177.87	166.33	154.79	143.26	131.72	120.19	108.64	97.10	85.57	74.03	62.49
			S	261.88	240.35	218.81	197.27	175.73	154.20	132.66	111.12	97.72	86.18	74.64
12- 1	34580	1325.60	M	182.03	168.85	157.31	145.78	134.24	122.70	111.16	99.62	88.09	76.55	65.01
			S	266.59	245.05	223.51	201.98	180.44	158.90	137.36	115.82	100.24	88.70	77.16
11- 7	34624	1327.20	M	182.48	169.09	157.55	146.02	134.48	122.94	111.40	99.86	88.33	76.79	65.25
			S	267.04	245.50	223.96	202.42	180.89	159.35	137.81	116.27	100.48	88.94	77.40
11- 8	35586	1364.00	M	192.78	174.61	163.07	151.54	140.00	128.46	116.92	105.38	93.85	82.31	70.77
			S	277.34	255.80	234.26	212.73	191.19	169.65	148.11	126.58	106.00	94.46	82.92
12- 2	35733	1369.60	M	194.35	175.45	163.91	152.38	140.84	129.30	117.76	106.22	94.69	83.15	71.61
			S	278.91	257.37	235.83	214.30	192.76	171.22	149.68	128.14	106.84	95.30	83.76
11- 9	36548	1400.80	M	203.08	181.55	168.59	157.06	145.52	133.98	122.44	110.90	99.37	87.83	76.29
			S	287.64	266.11	244.57	223.03	201.49	179.96	158.42	136.88	115.34	99.98	88.44
12- 3	36886	1413.60	M	206.67	185.13	170.51	158.98	147.44	135.90	124.36	112.82	101.29	89.75	78.21
			S	291.23	269.69	248.15	226.62	205.08	183.54	162.00	140.46	118.93	101.90	90.36
11-10	37510	1437.60	M	213.39	191.85	174.11	162.58	151.04	139.50	127.96	116.42	104.89	93.35	81.81
			S	297.95	276.41	254.87	233.34	211.80	190.26	168.72	147.18	125.65	105.50	93.96
12- 4	38039	1458.40	M	219.21	197.67	177.23	165.70	154.16	142.62	131.08	119.54	108.01	96.47	84.93
			S	303.77	282.23	260.70	239.16	217.62	196.08	174.55	153.01	131.47	109.93	97.08
12- 5	39192	1502.40	M	231.53	209.99	188.46	172.30	160.76	149.22	137.68	126.14	114.61	103.07	91.53
			S	316.09	294.55	273.02	251.48	229.94	208.40	186.87	165.33	143.79	122.25	103.68
12- 6	40345	1546.40	M	243.85	222.31	200.78	179.24	167.36	155.82	144.28	132.74	121.21	109.67	98.13
			S	328.41	306.87	285.34	263.80	242.26	220.72	199.19	177.65	156.11	134.57	113.04
13- 1	41121	1576.00	M	252.14	230.60	209.06	187.53	171.80	160.26	148.72	137.18	125.65	114.11	102.57
			S	336.70	315.16	293.62	272.09	250.55	229.01	207.47	185.94	164.40	142.86	121.32
12- 7	41498	1590.40	M	256.17	234.63	213.10	191.56	173.96	162.42	150.88	139.34	127.81	116.27	104.73
			S	340.73	319.19	297.66	276.12	254.58	233.04	211.51	189.97	168.43	146.89	125.36
13- 2	42492	1628.80	M	266.92	245.39	223.85	202.31	180.77	168.18	156.64	145.10	133.57	122.03	110.49
			S	351.48	329.95	308.41	286.87	265.33	243.80	222.26	200.72	179.18	157.65	136.11
12- 8	42651	1635.20	M	268.72	247.18	225.64	204.10	182.57	169.14	157.60	146.06	134.53	122.99	111.45
			S	353.28	331.74	310.20	288.66	267.13	245.59	224.05	202.51	180.98	159.44	137.90
12- 9	43804	1679.20	M	281.04	259.50	237.96	216.42	194.89	175.74	164.20	152.66	141.13	129.59	118.05
			S	365.60	344.06	322.52	300.98	279.45	257.91	236.37	214.83	193.30	171.76	150.22
13- 3	43863	1681.60	M	281.71	260.17	238.63	217.10	195.56	176.10	164.56	153.02	141.49	129.95	118.41
			S	366.27	344.73	323.19	301.66	280.12	258.58	237.04	215.50	193.97	172.43	150.89
12-10	44957	1723.20	M	293.36	271.82	250.28	228.74	207.21	185.67	170.80	159.26	147.73	136.19	124.65
			S	377.92	356.38	334.84	313.30	291.77	270.23	248.69	227.15	205.62	184.08	162.54
13- 4	45234	1733.60	M	296.27	274.73	253.19	231.66	210.12	188.58	172.36	160.82	149.29	137.75	126.21
			S	380.83	359.29	337.75	316.22	294.68	273.14	251.60	230.06	208.53	186.99	165.45
13- 5	46605	1786.40	M	311.05	289.51	267.98	246.44	224.90	203.36	181.83	168.74	157.21	145.67	134.13
			S	396.48	374.07	352.54	331.00	309.46	287.92	266.39	244.85	223.31	201.77	180.24
13- 6	47976	1839.20	M	325.84	304.30	282.76	261.22	239.69	218.15	196.61	176.66	165.13	153.59	142.05
			S	413.91	388.86	367.32	345.78	324.25	302.71	281.17	259.63	238.10	216.56	195.02

* M—Married persons and persons who qualify as surviving spouses
S—Single persons and persons who qualify as head of households

GS GRADE AND STEP	ANNUAL SALARY RATE	BIWEEKLY GROSS SALARY	*	BIWEEKLY FEDERAL INCOME TAX DEDUCTIONS										
				NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
				0	1	2	3	4	5	6	7	8	9	10 or MORE
14- 1	48592	1862.40	M	332.33	310.79	289.26	267.72	246.18	224.64	203.11	181.57	160.61	157.07	145.53
			S	421.56	396.18	373.82	352.28	330.74	309.20	287.67	266.13	244.59	223.05	201.52
13- 7	49347	1891.20	M	340.40	318.86	297.32	275.78	254.25	232.71	211.17	189.63	172.93	161.39	149.85
			S	431.07	405.68	381.88	360.34	338.81	317.27	295.73	274.19	252.66	231.12	209.58
14- 2	50212	1924.80	M	349.80	328.27	306.73	285.19	263.65	242.12	220.58	199.04	177.97	166.43	154.89
			S	442.15	416.77	391.39	369.75	348.21	326.68	305.14	283.60	262.06	240.53	218.99
13- 8	50718	1944.00	M	355.18	333.64	312.10	290.57	269.03	247.49	225.95	204.42	182.88	169.31	157.77
			S	448.49	423.11	397.72	375.13	353.59	332.05	310.51	288.98	267.44	245.90	224.36
14- 3	51832	1987.20	M	367.28	345.74	324.20	302.66	281.13	259.59	238.05	216.51	194.98	175.79	164.25
			S	462.75	437.36	411.98	387.22	365.69	344.15	322.61	301.07	279.54	258.00	236.46
13- 9	52089	1996.80	M	369.96	348.43	326.89	305.35	283.81	262.28	240.74	219.20	197.66	177.23	165.69
			S	465.91	440.53	415.15	389.91	368.37	346.84	325.30	303.76	282.22	260.69	239.15
14- 4	53452	2048.80	M	384.52	362.99	341.45	319.91	298.37	276.84	255.30	233.76	212.22	190.69	173.49
			S	483.07	457.69	432.31	406.92	382.93	361.40	339.86	318.32	296.78	275.25	253.71
13-10	53460	2049.60	M	384.75	363.21	341.67	320.14	298.60	277.06	255.52	233.98	212.45	190.91	173.61
			S	483.34	457.95	432.57	407.19	383.16	361.62	340.08	318.54	297.01	275.47	253.93
14- 5	55072	2111.20	M	402.00	380.46	358.92	337.38	315.85	294.31	272.77	251.23	229.70	208.16	186.62
			S	503.67	478.28	452.90	427.52	402.13	378.87	357.33	335.79	314.26	292.72	271.18
14- 6	56692	2172.80	M	419.24	397.71	376.17	354.63	333.09	311.56	290.02	268.48	246.94	225.41	203.87
			S	523.99	498.61	473.23	447.84	422.46	397.08	374.58	353.04	331.50	309.97	288.43
15- 1	57158	2191.20	M	424.40	402.86	381.32	359.78	338.25	316.71	295.17	273.63	252.10	230.56	209.02
			S	530.07	504.68	479.30	453.92	428.53	403.15	379.73	358.19	336.66	315.12	293.58
14- 7	58312	2235.20	M	436.72	415.18	393.64	372.10	350.57	329.03	307.49	285.95	264.42	242.88	221.34
			S	544.59	519.20	493.82	468.44	443.05	417.67	392.28	370.51	348.98	327.44	305.90
15- 2	59063	2264.00	M	444.78	423.24	401.70	380.17	358.63	337.09	315.55	294.02	272.48	250.94	229.40
			S	554.09	528.71	503.32	477.94	452.56	427.17	401.79	378.58	357.04	335.50	313.96
14- 8	59932	2297.60	M	454.19	432.65	411.11	389.58	368.04	346.50	324.96	303.42	281.89	260.35	238.81
			S	565.18	539.79	514.41	489.03	463.64	438.26	412.88	387.98	366.45	344.91	323.37
15- 3	60968	2336.80	M	465.16	443.63	422.09	400.55	379.01	357.48	335.94	314.40	292.86	271.33	249.79
			S	578.11	552.73	527.35	501.96	476.58	451.20	425.81	400.43	377.42	355.89	334.35
14- 9	61552	2359.20	M	471.44	449.90	428.36	406.82	385.29	363.75	342.21	320.67	299.14	277.60	256.06
			S	585.51	560.12	534.74	509.36	483.97	458.59	433.20	407.82	383.70	362.16	340.62
15- 4	62873	2410.40	M	485.77	464.23	442.70	421.16	399.62	378.08	356.55	335.01	313.47	291.93	270.40
			S	602.40	577.02	551.63	526.25	500.87	475.48	450.10	424.72	399.33	376.49	354.96
14-10	63172	2421.60	M	488.91	467.37	445.83	424.30	402.76	381.22	359.68	338.14	316.61	295.07	273.53
			S	606.10	580.71	555.33	529.95	504.56	479.18	453.80	428.41	403.03	379.63	358.09
15- 5	64778	2483.20	M	506.16	484.62	463.08	441.54	420.01	398.47	376.93	355.39	333.86	312.32	290.78
			S	626.43	601.04	575.66	550.28	524.89	499.51	474.12	448.74	423.36	397.97	375.34
15- 6	66683	2556.00	M	526.54	505.00	483.46	461.93	440.39	418.85	397.31	375.78	354.24	332.70	311.16
			S	650.45	625.07	599.68	574.30	548.92	523.53	498.15	472.76	447.38	422.00	396.61
16- 1	67038	2569.60	M	530.35	508.81	487.27	465.74	444.20	422.66	401.12	379.58	358.05	336.51	314.97
			S	654.94	629.55	604.17	578.79	553.40	528.02	502.64	477.25	451.87	426.49	401.10

* M—Married persons and persons who qualify as surviving spouses
S—Single persons and persons who qualify as head of households

GS GRADE AND STEP	ANNUAL SALARY RATE	BIWEEKLY GROSS SALARY	*	BIWEEKLY FEDERAL INCOME TAX DEDUCTIONS										
				NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
				0	1	2	3	4	5	6	7	8	9	10 or MORE
15- 7	68588	2628.80	M	546.92	525.39	503.85	482.31	460.77	439.24	417.70	396.16	374.62	353.09	331.55
			S	674.47	649.09	623.71	598.32	572.94	547.56	522.17	496.79	471.41	446.02	420.64
16- 2	69273	2655.20	M	554.32	532.78	511.24	489.70	468.17	446.63	425.09	403.55	382.02	360.48	338.94
			S	683.19	657.80	632.42	607.04	581.65	556.27	530.88	505.50	480.12	454.73	429.35
15- 8	70493	2702.40	M	567.53	545.99	524.46	502.92	481.38	459.84	438.31	416.77	395.23	373.69	352.16
			S	698.76	673.38	647.99	622.61	597.23	571.84	546.46	521.08	495.69	470.31	444.93
16- 3	71508	2740.80	M	578.28	556.75	535.21	513.67	492.13	470.60	449.06	427.52	405.98	384.45	362.91
			S	711.43	686.05	660.67	635.28	609.90	584.52	559.13	533.75	508.37	482.98	457.60
15- 9	72398	2775.20	M	587.92	566.38	544.84	523.30	501.77	480.23	458.69	437.15	415.62	394.08	372.54
			S	722.79	697.40	672.02	646.64	621.25	595.87	570.48	545.10	519.72	494.33	468.95
16- 4	73743	2826.40	M	602.25	580.71	559.18	537.64	516.10	494.56	473.03	451.49	429.95	408.41	386.88
			S	739.68	714.30	688.91	663.53	638.15	612.76	587.38	562.00	536.61	511.23	485.85
15-10	74303	2848.00	M	608.30	586.76	565.22	543.69	522.15	500.61	479.07	457.54	436.00	414.46	392.92
			S	746.81	721.43	696.04	670.66	645.28	619.89	594.51	569.12	543.74	518.36	492.97
16- 5	75473	2892.80	M	620.84	599.31	577.77	556.23	534.69	513.16	491.62	470.08	448.54	427.01	405.47
			S	761.59	736.21	710.83	685.44	660.06	634.68	609.29	583.91	558.53	533.14	507.76
16- 6	75500	2894.40	M	621.29	599.75	578.22	556.68	535.14	513.60	492.07	470.53	448.99	427.45	405.92
			S	762.12	736.74	711.35	685.97	660.59	635.20	609.82	584.44	559.05	533.67	508.29

* M—Married persons and persons who qualify as surviving spouses
S—Single persons and persons who qualify as head of households

GRADE 16, STEPS 7 THROUGH 9; GRADE 17, STEPS 1 THROUGH 9; AND GRADE 18 HAVE THE SAME VALUES AS SHOWN FOR GRADE 16, STEP 6, ABOVE.

SENIOR EXECUTIVE SERVICE (SES) SCHEDULE

SES LEVEL	ANNUAL SALARY RATE	BIWEEKLY GROSS SALARY	*	BIWEEKLY FEDERAL INCOME TAX DEDUCTIONS — NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
				0	1	2	3	4	5	6	7	8	9	10 or MORE
ES- 1	68700	2633.60	M	548.27	526.73	505.19	483.66	462.12	440.58	419.04	397.50	375.97	354.43	332.89
			S	676.06	650.67	625.29	599.91	574.52	549.14	523.76	498.37	472.99	447.61	422.22
ES- 2	71800	2752.00	M	581.42	559.88	538.34	516.81	495.27	473.73	452.19	430.66	409.12	387.58	366.04
			S	715.13	689.75	664.36	638.98	613.60	588.21	562.83	537.44	512.06	486.68	461.29
ES- 3	74900	2871.20	M	614.80	593.26	571.72	550.18	528.65	507.11	485.57	464.03	442.50	420.96	399.42
			S	754.47	729.08	703.70	678.32	652.93	627.55	602.16	576.78	551.40	526.01	500.63
ES- 4	76400	2928.80	M	630.92	609.39	587.85	566.31	544.77	523.24	501.70	480.16	458.62	437.09	415.55
			S	773.47	748.09	722.71	697.32	671.94	646.56	621.17	595.79	570.41	545.02	519.64
ES- 5	78600	3012.80	M	654.98	632.91	611.37	589.83	568.29	546.76	525.22	503.68	482.14	460.61	439.07
			S	801.19	775.81	750.43	725.04	699.66	674.28	648.89	623.51	598.13	572.74	547.36
ES- 6	80700	3093.60	M	681.65	656.26	633.99	612.46	590.92	569.38	547.84	526.30	504.77	483.23	461.69
			S	827.86	802.47	777.09	751.71	726.32	700.94	675.56	650.17	624.79	599.41	574.02

* M—Married persons and persons who qualify as surviving spouses
S—Single persons and persons who qualify as head of households

SINGLE Persons–**BIWEEKLY** Payroll Period

(For Wages Paid After December 1988)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax and social security tax to be withheld shall be–										
$0	$45	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%
45	50	4.57	3.57	3.57	3.57	3.57	3.57	3.57	3.57	3.57	3.57	3.57
50	55	5.94	3.94	3.94	3.94	3.94	3.94	3.94	3.94	3.94	3.94	3.94
55	60	6.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32	4.32
60	65	7.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69
65	70	9.07	5.07	5.07	5.07	5.07	5.07	5.07	5.07	5.07	5.07	5.07
70	75	10.44	5.44	5.44	5.44	5.44	5.44	5.44	5.44	5.44	5.44	5.44
75	80	10.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.82
80	85	12.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
85	90	13.57	6.57	6.57	6.57	6.57	6.57	6.57	6.57	6.57	6.57	6.57
90	95	14.95	6.95	6.95	6.95	6.95	6.95	6.95	6.95	6.95	6.95	6.95
95	100	15.32	7.32	7.32	7.32	7.32	7.32	7.32	7.32	7.32	7.32	7.32
100	105	16.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
105	110	18.07	8.07	8.07	8.07	8.07	8.07	8.07	8.07	8.07	8.07	8.07
110	115	19.45	8.45	8.45	8.45	8.45	8.45	8.45	8.45	8.45	8.45	8.45
115	120	19.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82
120	125	21.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20
125	130	22.58	10.58	9.58	9.58	9.58	9.58	9.58	9.58	9.58	9.58	9.58
130	135	23.95	11.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95
135	140	24.33	13.33	10.33	10.33	10.33	10.33	10.33	10.33	10.33	10.33	10.33
140	145	25.70	13.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
145	150	27.08	15.08	11.08	11.08	11.08	11.08	11.08	11.08	11.08	11.08	11.08
150	155	28.45	16.45	11.45	11.45	11.45	11.45	11.45	11.45	11.45	11.45	11.45
155	160	28.83	17.83	11.83	11.83	11.83	11.83	11.83	11.83	11.83	11.83	11.83
160	165	30.20	18.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20
165	170	31.58	19.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58
170	175	32.95	20.95	12.95	12.95	12.95	12.95	12.95	12.95	12.95	12.95	12.95
175	180	33.33	22.33	13.33	13.33	13.33	13.33	13.33	13.33	13.33	13.33	13.33
180	185	34.71	22.71	13.71	13.71	13.71	13.71	13.71	13.71	13.71	13.71	13.71
185	190	36.08	24.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08
190	195	37.46	25.46	14.46	14.46	14.46	14.46	14.46	14.46	14.46	14.46	14.46
195	200	37.83	26.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83
200	205	39.21	27.21	16.21	15.21	15.21	15.21	15.21	15.21	15.21	15.21	15.21
205	210	40.58	28.58	17.58	15.58	15.58	15.58	15.58	15.58	15.58	15.58	15.58
210	215	41.96	29.96	17.96	15.96	15.96	15.96	15.96	15.96	15.96	15.96	15.96
215	220	42.33	31.33	19.33	16.33	16.33	16.33	16.33	16.33	16.33	16.33	16.33
220	225	43.71	31.71	20.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71
225	230	45.09	33.09	22.09	17.09	17.09	17.09	17.09	17.09	17.09	17.09	17.09
230	235	46.46	34.46	22.46	17.46	17.46	17.46	17.46	17.46	17.46	17.46	17.46
235	240	46.84	35.84	23.84	17.84	17.84	17.84	17.84	17.84	17.84	17.84	17.84
240	245	48.21	36.21	25.21	18.21	18.21	18.21	18.21	18.21	18.21	18.21	18.21
245	250	49.59	37.59	26.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
250	260	51.15	39.15	28.15	19.15	19.15	19.15	19.15	19.15	19.15	19.15	19.15
260	270	52.90	41.90	29.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
270	280	55.65	43.65	32.65	20.65	20.65	20.65	20.65	20.65	20.65	20.65	20.65
280	290	57.40	46.40	34.40	23.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
290	300	60.15	48.15	37.15	25.15	22.15	22.15	22.15	22.15	22.15	22.15	22.15
300	310	61.91	50.91	38.91	27.91	22.91	22.91	22.91	22.91	22.91	22.91	22.91
310	320	64.66	52.66	41.66	29.66	23.66	23.66	23.66	23.66	23.66	23.66	23.66
320	330	66.41	55.41	43.41	32.41	24.41	24.41	24.41	24.41	24.41	24.41	24.41
330	340	69.16	57.16	46.16	34.16	25.16	25.16	25.16	25.16	25.16	25.16	25.16
340	350	70.91	59.91	47.91	36.91	25.91	25.91	25.91	25.91	25.91	25.91	25.91
350	360	73.66	61.66	50.66	38.66	27.66	26.66	26.66	26.66	26.66	26.66	26.66
360	370	75.41	64.41	52.41	41.41	29.41	27.41	27.41	27.41	27.41	27.41	27.41
370	380	78.16	66.16	55.16	43.16	32.16	28.16	28.16	28.16	28.16	28.16	28.16
380	390	79.91	68.91	56.91	45.91	33.91	28.91	28.91	28.91	28.91	28.91	28.91
390	400	82.66	70.66	59.66	47.66	36.66	29.66	29.66	29.66	29.66	29.66	29.66
400	410	84.42	73.42	61.42	50.42	38.42	30.42	30.42	30.42	30.42	30.42	30.42
410	420	87.17	75.17	64.17	52.17	41.17	31.17	31.17	31.17	31.17	31.17	31.17
420	430	88.92	77.92	65.92	54.92	42.92	31.92	31.92	31.92	31.92	31.92	31.92
430	440	91.67	79.67	68.67	56.67	45.67	33.67	32.67	32.67	32.67	32.67	32.67
440	450	93.42	82.42	70.42	59.42	47.42	36.42	33.42	33.42	33.42	33.42	33.42
450	460	96.17	84.17	73.17	61.17	50.17	38.17	34.17	34.17	34.17	34.17	34.17
460	470	97.92	86.92	74.92	63.92	51.92	40.92	34.92	34.92	34.92	34.92	34.92
470	480	100.67	88.67	77.67	65.67	54.67	42.67	35.67	35.67	35.67	35.67	35.67
480	490	102.42	91.42	79.42	68.42	56.42	45.42	36.42	36.42	36.42	36.42	36.42
490	500	105.17	93.17	82.17	70.17	59.17	47.17	37.17	37.17	37.17	37.17	37.17
500	520	108.30	97.30	85.30	74.30	62.30	50.30	39.30	38.30	38.30	38.30	38.30
520	540	112.80	101.80	89.80	78.80	66.80	54.80	43.80	39.80	39.80	39.80	39.80

(Continued on next page)

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid After December 1988)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax and social security tax to be withheld shall be—										
$540	$560	$117.31	$106.31	$94.31	$83.31	$71.31	$59.31	$48.31	$41.31	$41.31	$41.31	$41.31
560	580	121.81	110.81	98.81	87.81	75.81	63.81	52.81	42.81	42.81	42.81	42.81
580	600	126.31	115.31	103.31	92.31	80.31	68.31	57.31	45.31	44.31	44.31	44.31
600	620	130.81	119.81	107.81	96.81	84.81	72.81	61.81	49.81	45.81	45.81	45.81
620	640	135.31	124.31	112.31	101.31	89.31	77.31	66.31	54.31	47.31	47.31	47.31
640	660	139.82	128.82	116.82	105.82	93.82	81.82	70.82	58.82	48.82	48.82	48.82
660	680	144.32	133.32	121.32	110.32	98.32	86.32	75.32	63.32	52.32	50.32	50.32
680	700	148.82	137.82	125.82	114.82	102.82	90.82	79.82	67.82	56.82	51.82	51.82
700	720	153.32	142.32	130.32	119.32	107.32	95.32	84.32	72.32	61.32	53.32	53.32
720	740	157.82	146.82	134.82	123.82	111.82	99.82	88.82	76.82	65.82	54.82	54.82
740	760	162.33	151.33	139.33	128.33	116.33	104.33	93.33	81.33	70.33	58.33	56.33
760	780	168.83	155.83	143.83	132.83	120.83	108.83	97.83	85.83	74.83	62.83	57.83
780	800	176.33	160.33	148.33	137.33	125.33	113.33	102.33	90.33	79.33	67.33	59.33
800	820	182.83	164.83	152.83	141.83	129.83	117.83	106.83	94.83	83.83	71.83	60.83
820	840	190.33	169.33	157.33	146.33	134.33	122.33	111.33	99.33	88.33	76.33	65.33
840	860	196.84	175.84	161.84	150.84	138.84	126.84	115.84	103.84	92.84	80.84	69.84
860	880	204.34	182.34	166.34	155.34	143.34	131.34	120.34	108.34	97.34	85.34	74.34
880	900	211.84	189.84	170.84	159.84	147.84	135.84	124.84	112.84	101.84	89.84	78.84
900	920	218.34	197.34	175.34	164.34	152.34	140.34	129.34	117.34	106.34	94.34	83.34
920	940	225.84	203.84	182.84	168.34	156.84	144.84	133.84	121.84	110.84	98.84	87.84
940	960	232.35	211.35	189.35	173.35	161.35	149.35	138.35	126.35	115.35	103.35	92.35
960	980	239.85	217.85	196.85	177.85	165.85	153.85	142.85	130.85	119.85	107.85	96.85
980	1,000	247.35	225.35	204.35	182.35	170.35	158.35	147.35	135.35	124.35	112.35	101.35
1,000	1,020	253.85	232.85	210.85	189.85	174.85	162.85	151.85	139.85	128.85	116.85	105.85
1,020	1,040	261.35	239.35	218.35	196.35	179.35	167.35	156.35	144.35	133.35	121.35	110.35
1,040	1,060	267.86	246.86	224.86	203.86	183.86	171.86	160.86	148.86	137.86	125.86	114.86
1,060	1,080	275.36	253.36	232.36	210.36	189.36	176.36	165.36	153.36	142.36	130.36	119.36
1,080	1,100	282.86	260.86	239.86	217.86	195.86	180.86	169.86	157.86	146.86	134.86	123.86
1,100	1,120	289.36	268.36	246.36	225.36	203.36	185.36	174.36	162.36	151.36	139.36	128.36
1,120	1,140	296.86	274.86	253.86	231.86	210.86	189.86	178.86	166.86	155.86	143.86	132.86
1,140	1,160	303.37	282.37	260.37	239.37	217.37	196.37	183.37	171.37	160.37	148.37	137.37
1,160	1,180	310.87	288.87	267.87	245.87	224.87	202.87	187.87	175.87	164.87	152.87	141.87
1,180	1,200	318.37	296.37	275.37	253.37	231.37	210.37	192.37	180.37	169.37	157.37	146.37
1,200	1,220	324.87	303.87	281.87	260.87	238.87	217.87	196.87	184.87	173.87	161.87	150.87
1,220	1,240	332.37	310.37	289.37	267.37	246.37	224.37	203.37	189.37	178.37	166.37	155.37
1,240	1,260	338.88	317.88	295.88	274.88	252.88	231.88	209.88	193.88	182.88	170.88	159.88
1,260	1,280	346.38	324.38	303.38	281.38	260.38	238.38	217.38	198.38	187.38	175.38	164.38
1,280	1,300	353.88	331.88	310.88	288.88	266.88	245.88	223.88	202.88	191.88	179.88	168.88
1,300	1,320	360.38	339.38	317.38	296.38	274.38	253.38	231.38	209.38	196.38	184.38	173.38
1,320	1,340	367.88	345.88	324.88	302.88	281.88	259.88	238.88	216.88	200.88	188.88	177.88
1,340	1,360	374.39	353.39	331.39	310.39	288.39	267.39	245.39	224.39	205.39	193.39	182.39
1,360	1,380	381.89	359.89	338.89	316.89	295.89	273.89	252.89	230.89	209.89	197.89	186.89
1,380	1,400	389.39	367.39	346.39	324.39	302.39	281.39	259.39	238.39	216.39	202.39	191.39
1,400	1,420	395.89	374.89	352.89	331.89	309.89	288.89	266.89	244.89	223.89	206.89	195.89
1,420	1,440	403.39	381.39	360.39	338.39	317.39	295.39	274.39	252.39	230.39	211.39	200.39
1,440	1,460	409.90	388.90	366.90	345.90	323.90	302.90	280.90	259.90	237.90	216.90	204.90
1,460	1,480	417.40	395.40	374.40	352.40	331.40	309.40	288.40	266.40	245.40	223.40	209.40
1,480	1,500	424.90	402.90	381.90	359.90	337.90	316.90	294.90	273.90	251.90	230.90	213.90
1,500	1,520	431.40	410.40	388.40	367.40	345.40	324.40	302.40	280.40	259.40	237.40	218.40
1,520	1,540	438.90	416.90	395.90	373.90	352.90	330.90	309.90	287.90	265.90	244.90	222.90
1,540	1,560	445.41	424.41	402.41	381.41	359.41	338.41	316.41	295.41	273.41	252.41	230.41
1,560	1,580	452.91	430.91	409.91	387.91	366.91	344.91	323.91	301.91	280.91	258.91	237.91
1,580	1,600	460.41	438.41	417.41	395.41	373.41	352.41	330.41	309.41	287.41	266.41	244.41
1,600	1,620	466.91	445.91	423.91	402.91	380.91	359.91	337.91	315.91	294.91	272.91	251.91
1,620	1,640	474.41	452.41	431.41	409.41	388.41	366.41	345.41	323.41	301.41	280.41	258.41
1,640	1,660	480.92	459.92	437.92	416.92	394.92	373.92	351.92	330.92	308.92	287.92	265.92
1,660	1,680	488.42	466.42	445.42	423.42	402.42	380.42	359.42	337.42	316.42	294.42	273.42
1,680	1,700	495.92	473.92	452.92	430.92	408.92	387.92	365.92	344.92	322.92	301.92	279.92
1,700	1,720	502.42	481.42	459.42	438.42	416.42	395.42	373.42	351.42	330.42	308.42	287.42
1,720	1,740	509.92	487.92	466.92	444.92	423.92	401.92	380.92	358.92	336.92	315.92	293.92
1,740	1,760	516.43	495.43	473.43	452.43	430.43	409.43	387.43	366.43	344.43	323.43	301.43
1,760	1,780	523.93	501.93	480.93	458.93	437.93	415.93	394.93	372.93	351.93	329.93	308.93
1,780	1,800	532.43	509.43	488.43	466.43	444.43	423.43	401.43	380.43	358.43	337.43	315.43
1,800	1,820	539.93	516.93	494.93	473.93	451.93	430.93	408.93	386.93	365.93	343.93	322.93
1,820	1,840	548.43	523.43	502.43	480.43	459.43	437.43	416.43	394.43	372.43	351.43	329.43

$1,840 and over — Do not use this table. See page 17 for instructions.

MARRIED Persons–**BIWEEKLY** Payroll Period

(For Wages Paid After December 1988)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax and social security tax to be withheld shall be–										
$0	$125	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%
125	130	10.58	9.58	9.58	9.58	9.58	9.58	9.58	9.58	9.58	9.58	9.58
130	135	10.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95
135	140	12.33	10.33	10.33	10.33	10.33	10.33	10.33	10.33	10.33	10.33	10.33
140	145	13.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
145	150	15.08	11.08	11.08	11.08	11.08	11.08	11.08	11.08	11.08	11.08	11.08
150	155	15.45	11.45	11.45	11.45	11.45	11.45	11.45	11.45	11.45	11.45	11.45
155	160	16.83	11.83	11.83	11.83	11.83	11.83	11.83	11.83	11.83	11.83	11.83
160	165	18.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20
165	170	19.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58
170	175	19.95	12.95	12.95	12.95	12.95	12.95	12.95	12.95	12.95	12.95	12.95
175	180	21.33	13.33	13.33	13.33	13.33	13.33	13.33	13.33	13.33	13.33	13.33
180	185	22.71	13.71	13.71	13.71	13.71	13.71	13.71	13.71	13.71	13.71	13.71
185	190	24.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08
190	195	24.46	14.46	14.46	14.46	14.46	14.46	14.46	14.46	14.46	14.46	14.46
195	200	25.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83	14.83
200	205	27.21	15.21	15.21	15.21	15.21	15.21	15.21	15.21	15.21	15.21	15.21
205	210	28.58	16.58	15.58	15.58	15.58	15.58	15.58	15.58	15.58	15.58	15.58
210	215	28.96	17.96	15.96	15.96	15.96	15.96	15.96	15.96	15.96	15.96	15.96
215	220	30.33	19.33	16.33	16.33	16.33	16.33	16.33	16.33	16.33	16.33	16.33
220	225	31.71	19.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71	16.71
225	230	33.09	21.09	17.09	17.09	17.09	17.09	17.09	17.09	17.09	17.09	17.09
230	235	33.46	22.46	17.46	17.46	17.46	17.46	17.46	17.46	17.46	17.46	17.46
235	240	34.84	23.84	17.84	17.84	17.84	17.84	17.84	17.84	17.84	17.84	17.84
240	245	36.21	24.21	18.21	18.21	18.21	18.21	18.21	18.21	18.21	18.21	18.21
245	250	37.59	25.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
250	260	39.15	27.15	19.15	19.15	19.15	19.15	19.15	19.15	19.15	19.15	19.15
260	270	40.90	29.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90	19.90
270	280	43.65	31.65	20.65	20.65	20.65	20.65	20.65	20.65	20.65	20.65	20.65
280	290	45.40	34.40	22.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40	21.40
290	300	48.15	36.15	25.15	22.15	22.15	22.15	22.15	22.15	22.15	22.15	22.15
300	310	49.91	38.91	26.91	22.91	22.91	22.91	22.91	22.91	22.91	22.91	22.91
310	320	52.66	40.66	29.66	23.66	23.66	23.66	23.66	23.66	23.66	23.66	23.66
320	330	54.41	43.41	31.41	24.41	24.41	24.41	24.41	24.41	24.41	24.41	24.41
330	340	57.16	45.16	34.16	25.16	25.16	25.16	25.16	25.16	25.16	25.16	25.16
340	350	58.91	47.91	35.91	25.91	25.91	25.91	25.91	25.91	25.91	25.91	25.91
350	360	61.66	49.66	38.66	26.66	26.66	26.66	26.66	26.66	26.66	26.66	26.66
360	370	63.41	52.41	40.41	29.41	27.41	27.41	27.41	27.41	27.41	27.41	27.41
370	380	66.16	54.16	43.16	31.16	28.16	28.16	28.16	28.16	28.16	28.16	28.16
380	390	67.91	56.91	44.91	33.91	28.91	28.91	28.91	28.91	28.91	28.91	28.91
390	400	70.66	58.66	47.66	35.66	29.66	29.66	29.66	29.66	29.66	29.66	29.66
400	410	72.42	61.42	49.42	38.42	30.42	30.42	30.42	30.42	30.42	30.42	30.42
410	420	75.17	63.17	52.17	40.17	31.17	31.17	31.17	31.17	31.17	31.17	31.17
420	430	76.92	65.92	53.92	42.92	31.92	31.92	31.92	31.92	31.92	31.92	31.92
430	440	79.67	67.67	56.67	44.67	33.67	32.67	32.67	32.67	32.67	32.67	32.67
440	450	81.42	70.42	58.42	47.42	35.42	33.42	33.42	33.42	33.42	33.42	33.42
450	460	84.17	72.17	61.17	49.17	38.17	34.17	34.17	34.17	34.17	34.17	34.17
460	470	85.92	74.92	62.92	51.92	39.92	34.92	34.92	34.92	34.92	34.92	34.92
470	480	88.67	76.67	65.67	53.67	42.67	35.67	35.67	35.67	35.67	35.67	35.67
480	490	90.42	79.42	67.42	56.42	44.42	36.42	36.42	36.42	36.42	36.42	36.42
490	500	93.17	81.17	70.17	58.17	47.17	37.17	37.17	37.17	37.17	37.17	37.17
500	520	96.30	85.30	73.30	61.30	50.30	38.30	38.30	38.30	38.30	38.30	38.30
520	540	100.80	89.80	77.80	65.80	54.80	42.80	39.80	39.80	39.80	39.80	39.80
540	560	105.31	94.31	82.31	70.31	59.31	47.31	41.31	41.31	41.31	41.31	41.31
560	580	109.81	98.81	86.81	74.81	63.81	51.81	42.81	42.81	42.81	42.81	42.81
580	600	114.31	103.31	91.31	79.31	68.31	56.31	45.31	44.31	44.31	44.31	44.31
600	620	118.81	107.81	95.81	83.81	72.81	60.81	49.81	45.81	45.81	45.81	45.81
620	640	123.31	112.31	100.31	88.31	77.31	65.31	54.31	47.31	47.31	47.31	47.31
640	660	127.82	116.82	104.82	92.82	81.82	69.82	58.82	48.82	48.82	48.82	48.82
660	680	132.32	121.32	109.32	97.32	86.32	74.32	63.32	51.32	50.32	50.32	50.32
680	700	136.82	125.82	113.82	101.82	90.82	78.82	67.82	55.82	51.82	51.82	51.82
700	720	141.32	130.32	118.32	106.32	95.32	83.32	72.32	60.32	53.32	53.32	53.32
720	740	145.82	134.82	122.82	110.82	99.82	87.82	76.82	64.82	54.82	54.82	54.82
740	760	150.33	139.33	127.33	115.33	104.33	92.33	81.33	69.33	58.33	56.33	56.33
760	780	154.83	143.83	131.83	119.83	108.83	96.83	85.83	73.83	62.83	57.83	57.83
780	800	159.33	148.33	136.33	124.33	113.33	101.33	90.33	78.33	67.33	59.33	59.33
800	820	163.83	152.83	140.83	128.83	117.83	105.83	94.83	82.83	71.83	60.83	60.83
820	840	168.33	157.33	145.33	133.33	122.33	110.33	99.33	87.33	76.33	64.33	62.33
840	860	172.84	161.84	149.84	137.84	126.84	114.84	103.84	91.84	80.84	68.84	63.84

(Continued on next page)

MARRIED Persons–BIWEEKLY Payroll Period

(For Wages Paid After December 1988)

And the wages are–		And the number of withholding allowances claimed is–										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax and social security tax to be withheld shall be–										
$860	$880	$177.34	$166.34	$154.34	$142.34	$131.34	$119.34	$108.34	$96.34	$85.34	$73.34	$65.34
880	900	181.84	170.84	158.84	146.84	135.84	123.84	112.84	100.84	89.84	77.84	66.84
900	920	186.34	175.34	163.34	151.34	140.34	128.34	117.34	105.34	94.34	82.34	71.34
920	940	190.84	179.84	167.84	155.84	144.84	132.84	121.84	109.84	98.84	86.84	75.84
940	960	195.35	184.35	172.35	160.35	149.35	137.35	126.35	114.35	103.35	91.35	80.35
960	980	199.85	188.85	176.85	164.85	153.85	141.85	130.85	118.85	107.85	95.85	84.85
980	1,000	204.35	193.35	181.35	169.35	158.35	146.35	135.35	123.35	112.35	100.35	89.35
1,000	1,020	208.85	197.85	185.85	173.85	162.85	150.85	139.85	127.85	116.85	104.85	93.85
1,020	1,040	213.35	202.35	190.35	178.35	167.35	155.35	144.35	132.35	121.35	109.35	98.35
1,040	1,060	217.86	206.86	194.86	182.86	171.86	159.86	148.86	136.86	125.86	113.86	102.86
1,060	1,080	222.36	211.36	199.36	187.36	176.36	164.36	153.36	141.36	130.36	118.36	107.36
1,080	1,100	226.86	215.86	203.86	191.86	180.86	168.86	157.86	145.86	134.86	122.86	111.86
1,100	1,120	231.36	220.36	208.36	196.36	185.36	173.36	162.36	150.36	139.36	127.36	116.36
1,120	1,140	235.86	224.86	212.86	200.86	189.86	177.86	166.86	154.86	143.86	131.86	120.86
1,140	1,160	240.37	229.37	217.37	205.37	194.37	182.37	171.37	159.37	148.37	136.37	125.37
1,160	1,180	244.87	233.87	221.87	209.87	198.87	186.87	175.87	163.87	152.87	140.87	129.87
1,180	1,200	249.37	238.37	226.37	214.37	203.37	191.37	180.37	168.37	157.37	145.37	134.37
1,200	1,220	253.87	242.87	230.87	218.87	207.87	195.87	184.87	172.87	161.87	149.87	138.87
1,220	1,240	258.37	247.37	235.37	223.37	212.37	200.37	189.37	177.37	166.37	154.37	143.37
1,240	1,260	262.88	251.88	239.88	227.88	216.88	204.88	193.88	181.88	170.88	158.88	147.88
1,260	1,280	267.38	256.38	244.38	232.38	221.38	209.38	198.38	186.38	175.38	163.38	152.38
1,280	1,300	271.88	260.88	248.88	236.88	225.88	213.88	202.88	190.88	179.88	167.88	156.88
1,300	1,320	276.38	265.38	253.38	241.38	230.38	218.38	207.38	195.38	184.38	172.38	161.38
1,320	1,340	282.88	269.88	257.88	245.88	234.88	222.88	211.88	199.88	188.88	176.88	165.88
1,340	1,360	290.39	274.39	262.39	250.39	239.39	227.39	216.39	204.39	193.39	181.39	170.39
1,360	1,380	296.89	278.89	266.89	254.89	243.89	231.89	220.89	208.89	197.89	185.89	174.89
1,380	1,400	304.39	283.39	271.39	259.39	248.39	236.39	225.39	213.39	202.39	190.39	179.39
1,400	1,420	311.89	289.89	275.89	263.89	252.89	240.89	229.89	217.89	206.89	194.89	183.89
1,420	1,440	318.39	297.39	280.39	268.39	257.39	245.39	234.39	222.39	211.39	199.39	188.39
1,440	1,460	325.90	303.90	284.90	272.90	261.90	249.90	238.90	226.90	215.90	203.90	192.90
1,460	1,480	332.40	311.40	289.40	277.40	266.40	254.40	243.40	231.40	220.40	208.40	197.40
1,480	1,500	339.90	317.90	296.90	281.90	270.90	258.90	247.90	235.90	224.90	212.90	201.90
1,500	1,520	347.40	325.40	304.40	286.40	275.40	263.40	252.40	240.40	229.40	217.40	206.40
1,520	1,540	353.90	332.90	310.90	290.90	279.90	267.90	256.90	244.90	233.90	221.90	210.90
1,540	1,560	361.41	339.41	318.41	296.41	284.41	272.41	261.41	249.41	238.41	226.41	215.41
1,560	1,580	367.91	346.91	324.91	303.91	288.91	276.91	265.91	253.91	242.91	230.91	219.91
1,580	1,600	375.41	353.41	332.41	310.41	293.41	281.41	270.41	258.41	247.41	235.41	224.41
1,600	1,620	382.91	360.91	339.91	317.91	297.91	285.91	274.91	262.91	251.91	239.91	228.91
1,620	1,640	389.41	368.41	346.41	325.41	303.41	290.41	279.41	267.41	256.41	244.41	233.41
1,640	1,660	396.92	374.92	353.92	331.92	310.92	294.92	283.92	271.92	260.92	248.92	237.92
1,660	1,680	403.42	382.42	360.42	339.42	317.42	299.42	288.42	276.42	265.42	253.42	242.42
1,680	1,700	410.92	388.92	367.92	345.92	324.92	303.92	292.92	280.92	269.92	257.92	246.92
1,700	1,720	418.42	396.42	375.42	353.42	331.42	310.42	297.42	285.42	274.42	262.42	251.42
1,720	1,740	424.92	403.92	381.92	360.92	338.92	316.92	301.92	289.92	278.92	266.92	255.92
1,740	1,760	432.43	410.43	389.43	367.43	346.43	324.43	306.43	294.43	283.43	271.43	260.43
1,760	1,780	438.93	417.93	395.93	374.93	352.93	331.93	310.93	298.93	287.93	275.93	264.93
1,780	1,800	446.43	424.43	403.43	381.43	360.43	338.43	317.43	303.43	292.43	280.43	269.43
1,800	1,820	453.93	431.93	410.93	388.93	366.93	345.93	323.93	307.93	296.93	284.93	273.93
1,820	1,840	460.43	439.43	417.43	396.43	374.43	352.43	331.43	312.43	301.43	289.43	278.43
1,840	1,860	467.94	445.94	424.94	402.94	381.94	359.94	338.94	316.94	305.94	293.94	282.94
1,860	1,880	474.44	453.44	431.44	410.44	388.44	367.44	345.44	324.44	310.44	298.44	287.44
1,880	1,900	481.94	459.94	438.94	416.94	395.94	373.94	352.94	330.94	314.94	302.94	291.94
1,900	1,920	489.44	467.44	446.44	424.44	402.44	381.44	359.44	338.44	319.44	307.44	296.44
1,920	1,940	495.94	474.94	452.94	431.94	409.94	387.94	366.94	344.94	323.94	311.94	300.94
1,940	1,960	503.45	481.45	460.45	438.45	417.45	395.45	374.45	352.45	330.45	316.45	305.45
1,960	1,980	509.95	488.95	466.95	445.95	423.95	402.95	380.95	359.95	337.95	320.95	309.95
1,980	2,000	517.45	495.45	474.45	452.45	431.45	409.45	388.45	366.45	345.45	325.45	314.45
2,000	2,020	524.95	502.95	481.95	459.95	437.95	416.95	394.95	373.95	351.95	330.95	318.95
2,020	2,040	531.45	510.45	488.45	467.45	445.45	423.45	402.45	380.45	359.45	337.45	323.45
2,040	2,060	538.96	516.96	495.96	473.96	452.96	430.96	409.96	387.96	365.96	344.96	327.96
2,060	2,080	545.46	524.46	502.46	481.46	459.46	438.46	416.46	395.46	373.46	352.46	332.46
2,080	2,100	552.96	530.96	509.96	487.96	466.96	444.96	423.96	401.96	380.96	358.96	337.96
2,100	2,120	560.46	538.46	517.46	495.46	473.46	452.46	430.46	409.46	387.46	366.46	344.46
2,120	2,140	566.96	545.96	523.96	502.96	480.96	458.96	437.96	415.96	394.96	372.96	351.96
2,140	2,160	574.47	552.47	531.47	509.47	488.47	466.47	445.47	423.47	401.47	380.47	358.47

$2,160 and over — Do not use this table. See page 17 for instructions.

GPO : 1989 O - 232-859 : QL. 3

[illegible] OF BASIC RATES BY GRADE

GENERAL SCHEDULE

GRADE	Rates Within Grade and Waiting Period for Next Increase										Amount of Within-Grade Increase
	52 Weeks			104 Weeks			156 Weeks				
	1	2	3	4	5	6	7	8	9	10	
1	10213	10558	10894	11232	11577	11793	12108	12461	12461	12780	VARIED
2	11486	11757	12137	12460	12801	12972	13263	13714	14008	14486	VARIED
3	12831	13260	13697	13708	14202	14831	15039	15457	15873	16293	414
4	14067	14473	14908	15476	15943	16419	16901	17350	17819	18289	469
5	15738	16203	16708	17213	17636	18163	18688	19413	19938	20463	525
6	17542	18127	18712	19297	19882	20467	21052	21637	22222	22807	585
7	19493	20143	20793	21443	22093	22743	23393	24043	24693	25343	650
8	21590	22310	23030	23750	24470	25190	25910	26630	27350	28070	720
9	23846	24641	25436	26231	27026	27821	28616	29411	30206	31001	795
10	26261	27136	28011	28886	29761	30636	31511	32386	33261	34136	875
11	28843	29814	30776	31756	32700	33682	34624	35586	36548	37510	962
12	31598	32723	33848	34973	36098	37223	38348	39473	40598	41723	1125
13	34531	35792	37053	38314	39575	40836	42097	43358	44619	45880	1261
14	37652	39052	40452	41852	43252	44652	46052	47452	48852	50252	1400
15	40978	42533	44088	45643	47198	48753	50308	51863	53418	54973	1555
16	44518	46233	47948	49663	51378	53093	54808	56523	58238	59953	1715
17	48290*	50133*	51976*	53819*	55662*	57505*	59348*	61191*	63034*	64877*	VARIED
18	52313*										VARIED

* The rate of basic pay payable to employees at these rates is limited to $75,000, the rate payable for level V of the Executive Schedule.